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Ministry
of
Education

Ontario

Toward Education Finance Reform

**A description of
The Present
Education
Funding Model
and
The Terms of
Reference for Reform**

and

**The 1992 General
Legislative
Grants
Regulations**

Preamble

This document is provided as a companion to the 1992 General Legislative Grant Regulation which details the provincial funding of education. Its purpose is to improve the understanding of education funding in Ontario and to foreshadow some future directions.

The document seeks to simplify and clarify the acknowledged complexity of the education funding system, including the shared roles and responsibilities of both the provincial government and local school boards in the funding of education.

The current funding model for elementary and secondary education was developed in 1968. Since that time, there have been a number of changes in the social and economic make-up of this province and the funding model in its present form is no longer able to adequately meet the needs for which it was designed.

The Ministry of Education, therefore, is undertaking a comprehensive review of the way in which elementary and secondary education are financed in Ontario. It is hoped that, as a result of the study, a new system will emerge for funding elementary and secondary education that meets both the needs of the learner and the objective of equity. This document describes the process for Education Finance Reform and sets out some of the principles upon which the reform will be based.

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If you require further information on a specific grant or other general funding questions, please contact your nearest Ministry of Education Regional Office listed below, or call School Business and Finance Branch, Mowat Block, Queen's Park at (416) 325-2038.

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Eastern Ontario Region (613) 225-9210
Nepean, Ontario

Midnorthern Ontario Region (705) 675-4401
Sudbury, Ontario

Northeastern Ontario Region (705) 474-7210
North Bay, Ontario

Northwestern Ontario Region (807) 475-1571
Thunder Bay, Ontario

Western Ontario Region (519) 472-1440
London, Ontario

The Present Education Funding Model

Introduction

Funding of elementary and secondary education in Ontario is a \$14 billion-a-year public enterprise. It has an impact on every taxpayer in the province and the quality of education available to every pupil.

Elementary and secondary education in Ontario is the shared responsibility of the province and local school boards. The province establishes objectives, standards and guidelines through the Education Act, policy memoranda, and regulations such as the General Legislative Grants Regulation that determine the allocation of provincial grants for education funding. School boards determine how education programs and services are delivered, and the resources required to carry out their responsibilities.

School board expenditures are funded from two sources – provincial grants and property taxes.

Grants From the Province

Grants are paid to school boards to ensure that all boards have equitable financial resources to provide a base level of education programs and services. In addition, the province pays the employers' share of contributions to the Teachers' Pension Fund. These payments come from the Consolidated Revenue Fund of the province. This fund includes income taxes, sales taxes, corporate taxes, federal transfer payments and other provincial revenues. In 1992 the province will contribute a total of \$6,346.7 million towards the funding of elementary and secondary education.

Property Taxes

The portion of school board expenditure that is not covered by provincial grant must be raised by school boards through property taxation. Property taxes are raised in respect of both recognized and unrecognized expenditures.

Recognized Expenditure

Recognized expenditures are those expenditures that are deemed necessary by the province for school boards to provide a base level of education. These recognized expenditures are funded from a combination of provincial grants and property taxes. The tax base of each board is taken into account in determining the grant so that it is possible that all boards make the same tax effort to provide the base level of education programs and services. In 1992 approximately \$5,072.0 million (operating and capital) will be raised by school boards for this purpose.

Unrecognized Expenditure

School boards can raise additional property taxes to cover expenditures in excess of amounts recognized by the province. There is no grant support for unrecognized expenditure. Such additional funding is obtained 100% from local taxation.

It is estimated that in 1992 school boards will raise \$2,853.4 million to cover unrecognized expenditures.

The total expenditure for education in Ontario from all sources is estimated to be \$14.2 Billion for 1992. Recognized expenditures amount to \$11.4 billion. Of this amount, the province will contribute \$6.3 billion. The remainder or \$5.1 billion will be raised from property taxes. Based on present spending patterns, it is estimated that an additional 2.8 billion for unrecognized expenditures will be raised from property taxes.

The General Legislative Grants Regulations control the distribution of provincial grant money in support of Recognized Operating and Recognized Expenditures.

The Role of the Property Tax Base

There are 172 school boards in Ontario serving approximately 1,900,000 pupils in 4,766 schools and employing nearly 130,000 teachers. These school boards operate within a wide variety of geographic, demographic, social and economic conditions, with a diversity of resource needs.

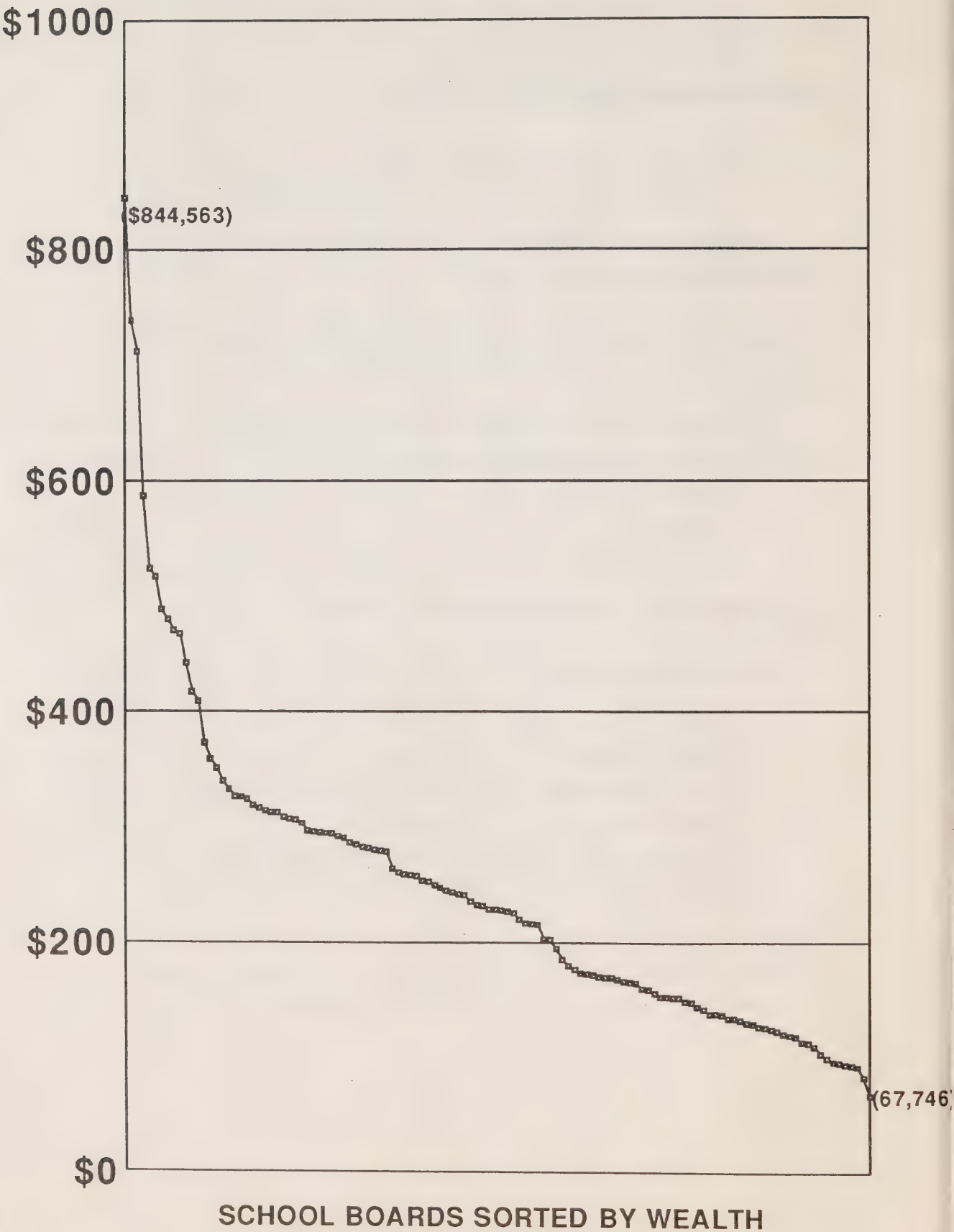
In addition, the school boards of Ontario have differing assessment bases from which to generate property tax revenue.

The assessment base of a school board is calculated as the value of all property in the municipality or municipalities it serves. Every property or building is assessed with a dollar value. This is its "rateable assessment." Residential properties such as homes and apartments, commercial properties such as offices and shopping malls, and industrial properties such as factories and warehouses are included, as well as farm and recreational/cottage properties.

The rateable assessment of some municipalities is at recent market value, while other municipalities have rateable assessments that are only a portion of market value. Since it is necessary in the grant mechanism to have a common measure of school board assessment wealth, the Ministry of Education calculates assessment equalization factors based on information provided by the Ministry of Revenue. These factors convert the local rateable assessment base to a common level of "equalized" assessment or adjusted market value.

COMPARISON OF SCHOOL BOARD WEALTH

(Based on equalized assessment per pupil-\$000's)



As Diagram 1 indicates, there are large differences in the size of the assessment base available to each school board. In 1992 it is estimated that the total equalized assessment value of all property in Ontario is about \$425 billion. However, this enormous wealth is not distributed evenly throughout the province. Some communities have high-value residential properties or large commercial or industrial complexes that contribute more to the total wealth in the community. School boards in such communities have access to a larger amount of tax revenue from the property tax base.

Diagram 1 shows the range of equalized assessment wealth per pupil in 1992 among all the school boards in Ontario.

As shown at the top of the graph, board X has an equalized assessment of \$844,563 per pupil from which to raise revenues. Board Y has an equalized assessment base of only \$67,746 per pupil from which to raise funds. Board X has access to almost 12.5 times the tax base per pupil available to board Y.

A complete listing of the equalized assessment per pupil for all boards for 1991 is presented in the section titled "Some Facts about The Education System in Ontario" at the end of this document.

The Role Of Provincial Grants

The provincial funding mechanism for elementary and secondary education, is embodied in a set of legal documents known as the General Legislative Grants (GLG) regulations. Through a combination of operating and capital grants, the GLG Regulation attempts to mitigate inequities in financial resources among school boards across the province. These grants are sometimes called "equalization grants" since they attempt to equalize the financial resources among school boards by taking into account the size of the local tax base (ie, resources available) and the resources required by a school board to provide the base level of education service.

Two principles guide the determination of the provincial grant:

- (1) All school boards must have equitable financial resources to provide a base level of education programs and services.
- (2) All school boards must make the same tax effort to raise the local share of the costs of providing the base level of education programs and services.

The funding mechanism is explained in more detail in the section on the Basic Per Pupil Grant.

Structure of the Education Funding Model

The Education Funding Model can be divided into five major categories. Each category contains a group of grants that share similar characteristics or objectives. The five categories are described in the following sections of this document.

The five categories of the Education Funding Model are:

Category 1 Basic Per Pupil Grant

Category 2 Board-Specific Grants

Category 3 Program-Specific Grants

Category 4 Capital Grants

Category 5 Additional Provincial Support for Education.

Category 1

Basic Per Pupil Grant

The Basic Per Pupil Grant is an equalization payment made by the province to a school board. It reflects the difference between the amount deemed necessary by the province for a school board to provide the base level of education and the amount raised from property taxes.

The Basic Per Pupil Grant is determined using the process described below.

This calculation requires accurate information on two key variables:

- Average Daily Enrolment (ADE), which is the measure of the number of pupils enrolled in each school board. The ADE multiplied by the provincially established basic per pupil amount equals the Recognized Ordinary Expenditure of the school board.
- The value of the equalized assessment of all property in each community served by the school board. This value determines the amount of money that the board can raise from local property taxes.

Recognized Ordinary Expenditure

The province recognizes that a base level of funding per pupil is required by all school boards to meet their obligations under the Education Act. The province determines a fixed dollar amount per pupil as a standard for all school boards in Ontario. This is known as the Recognized Ordinary Expenditure Per Pupil (or grant ceiling).

For 1992, the per pupil amounts are \$3,954 for each elementary pupil and \$4,886 for each secondary pupil.

Standard Mill Rate

Each school board is required to contribute its share towards the Recognized Ordinary Expenditure. It does this by raising tax revenues from local sources at a uniform rate applied to its equalized assessment. This uniform rate is called the provincial standard mill rate, and is set each year by the province through calculations of the present funding formula.

One "mill" represents \$1 of taxes per \$1,000 of property assessment. Where a rate is "5 mills," this means that for every \$1,000 of property value the owner will pay \$5 in taxes. For a property assessed at \$100,000, the property owner will pay \$500 in taxes.

Calculation of the Basic Per Pupil Grant

	<u>BOARD A</u>	<u>BOARD B</u>	<u>BOARD C</u>
1. RECOGNIZED ORDINARY EXPENDITURE PER PUPIL	\$4,000	\$4,000	\$4,000
2. AVERAGE DAILY ENROLMENT	1,000	2,000	2,000
3. TOTAL RECOGNIZED ORDINARY EXPENDITURE (1 X 2)	\$4,000,000	\$8,000,000	\$8,000,000
4. PROVINCIAL STANDARD MILL RATE	5 MILLS	5 MILLS	5 MILLS
5. BOARD'S EQUALIZED ASSESSMENT	\$200,000,000	\$200,000,000	\$1,000,000,000
6. YIELD FROM PROVINCIAL STANDARD MILL RATE APPLIED TO BOARD'S EQUALIZED ASSESSMENT (4 x 5)	\$1,000,000	\$1,000,000	\$5,000,000
7. PROVINCIAL GRANT (3 - 6)	\$3,000,000 =====	\$7,000,000 =====	\$3,000,000 =====

Provincial Grant

Once the school board's share of costs is determined, the provincial grant can be calculated. The grant is the difference between the Recognized Ordinary Expenditure for the school board and the amount the local school board is able to raise by applying the provincial standard mill rate to its equalized assessment base.

Diagram 2 shows how the provincial grant would be determined for three hypothetical school boards with differing enrolments and property assessment bases. The principle of equity is upheld and "built into" the calculation with the use of:

- (1) the Recognized Ordinary Expenditure Per Pupil, and
- (2) the provincial standard mill rate,

both of which are the same for every school board in the province.

As shown, each school board needs equal financial resources (\$4,000 per pupil) to provide a base level of education and each ratepayer is asked to bear an equal burden (5 mills or \$5 for each \$1,000 of property assessment).

The table also shows how school boards with the same assessment base (A and B), but different student enrolments, receive different grants. In this case, school board B has twice the number of pupils to educate with the same assessment base as school board A (ie, \$200 million). The calculation shows that board B is provided with a larger grant from the province.

School board C, with an equalized assessment base of \$1 billion, is able to raise \$5 million from local taxes. Although it has responsibility for the same number of students as school board B, it receives a much smaller provincial grant.

In each case the provincial grant ensures that the basic resource of \$4,000 per pupil is available to the board using the same tax effort.

The principles behind this calculation are equality of resources for all school boards and equality of tax burden for all ratepayers.

Diagram 3, How the Grant System Works, shows the effect of the provincial grant on the school board's available funding base, as described in Diagram 1.

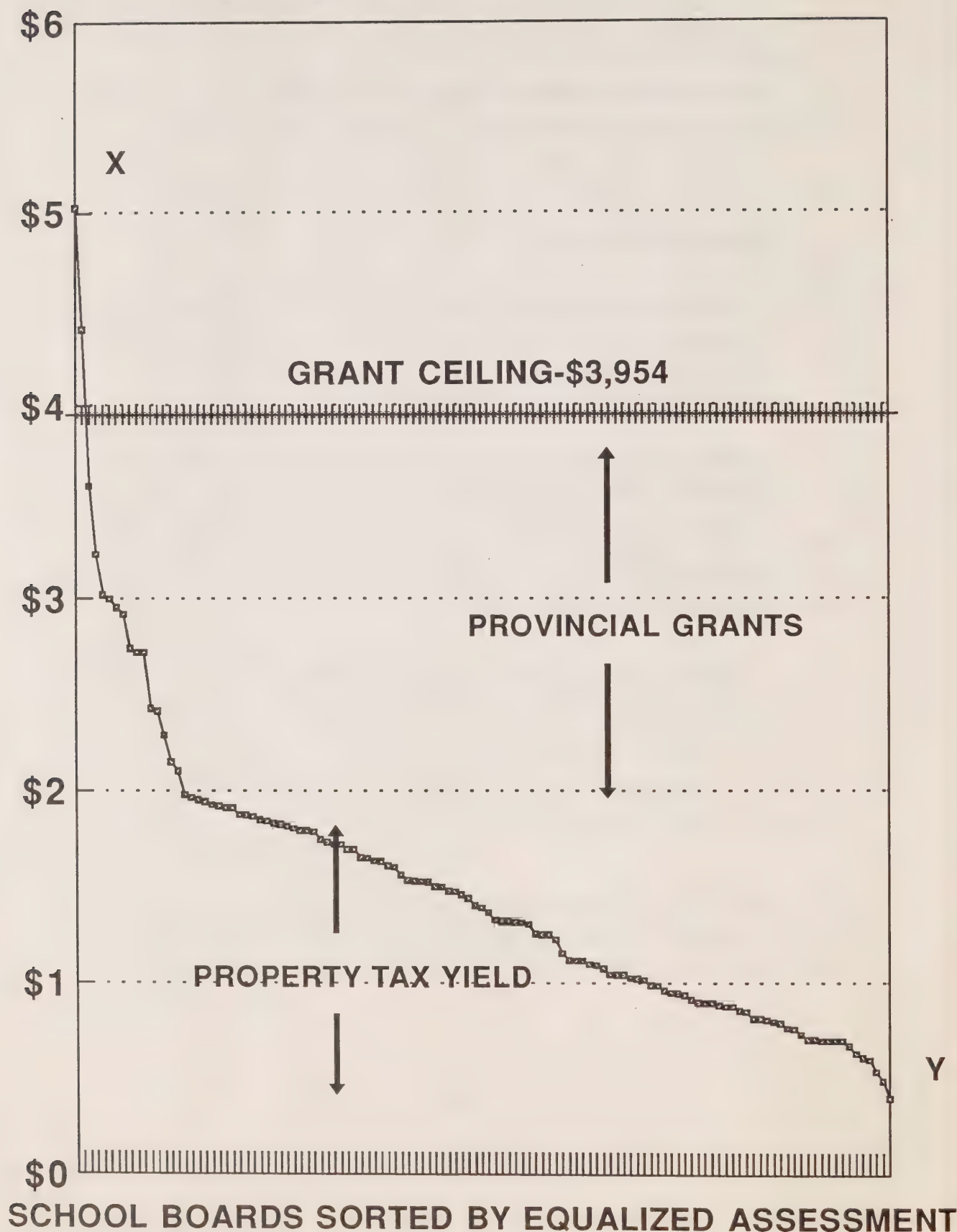
By applying a provincial standard mill rate (of 5.955) to its equalized assessment of \$844,563 per pupil, board X can raise \$5,029 per pupil. By comparison, board Y, with an equalized assessment base of \$67,746 per pupil, can raise only \$403 per pupil.

Board X does not qualify for a grant, since, by applying the above method it is able to raise more money from local taxes than the recognized expenditures. This is commonly referred to as a negative grant. Board Y would qualify for a grant of \$3,551 per pupil. This approach provides each board with a Recognized Ordinary Expenditure per elementary pupil of \$3,954.

It should be noted that a negative grant situation in Category 1 can be offset by grants in Category 2, 3 and 4.

HOW THE GRANT MODEL WORKS

REVENUES PER PUPIL (\$000'S)



For 1992, the base level of funding per pupil includes specific amounts for the following items:

Support for Special Education Programs

Additional funding is provided for Special Education Programs for exceptional pupils. Exceptional pupils are defined as pupils having behavioral, communication, intellectual, physical or multiple exceptionalities.

In 1989, the Special Education Grant and the grant for programs for trainable retarded pupils were incorporated into the basic per pupil amount. This reflects the province's view that the provision of Special Education Programs for exceptional pupils is part of the basic responsibility of school boards.

In 1992, the Special Education portion of the basic per pupil amount is \$283 per elementary pupil and \$210 per secondary pupil.

Support For Pooling


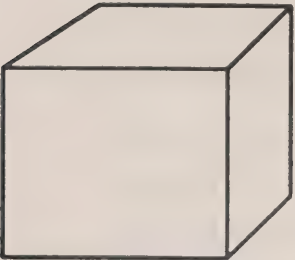
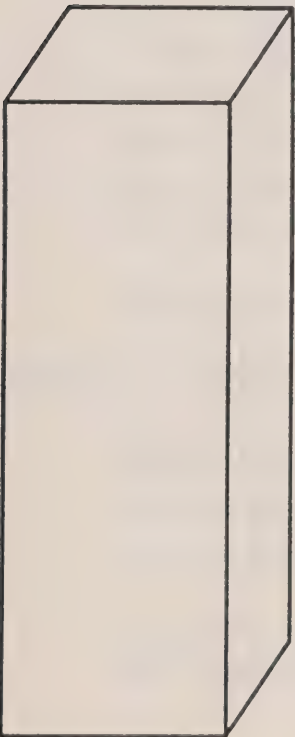
In 1989, the government announced its commitment to more equitably share revenue from the commercial assessment base between public and separate school boards within the same jurisdiction.

This coterminous sharing or "pooling" of the commercial assessment base is being phased in over six years. To address any possible loss in public school board revenues that may result from pooling, \$180 million in increased grants has been committed over the six-year period. This money, distributed on a per pupil basis, is incorporated into the basic per pupil amount. In 1991, this base level of funding was increased by \$16 for every pupil. As part of the third year of the phase-in, a further increase of \$16 will be included in the 1992 per pupil amounts.

Accordingly, in 1992 \$48 per pupil will be incorporated into the basic per pupil amount as support for the pooling initiative.

Diagram 4, the "Basic Per Pupil Amount," illustrates the composition of the elementary and secondary basic per pupil amounts recognized for grant purposes.

CATEGORY 1: BASIC PER PUPIL AMOUNT

	<u>ELEMENTARY</u>	<u>SECONDARY</u>
		
POOLING	\$48	\$48
		
SPECIAL EDUCATION	\$283	\$210
		
BASE AMOUNT	\$3,623	\$4,628
TOTAL	<hr/> \$3,954	<hr/> \$4886

Category 2

Board-Specific Grants

The government recognizes that the cost of providing the base level of education programs and services varies with geographic, demographic and socio-economic conditions across Ontario.

Board-specific grants provide funding at 100 per cent of the recognized costs to compensate school boards for conditions such as distance from sources of goods and services, small classes, small schools and small boards, and needs created by unique socio-economic conditions of the population served. School boards are not required to provide a local share for this category of grants because these costs arise from conditions beyond the local board's control. Provincial funds given in recognition of these additional costs are aimed at equity – to assist school boards in providing the base level of educational services they might otherwise not be able to provide without placing an additional financial burden on their taxpayers.

The following outlines, for 1992, the grants in this category:

French-as-a-First Language Grant – \$30.6 Million

Under the Education Act, a school board must provide instruction in the French language to any pupil who meets the definition of a “French-speaking person.”

The grant recognizes the higher instructional, material and administrative costs school boards incur in providing this program.

Small Schools Grant – \$27.6 Million

In accordance with the ministry's policy of equality of educational opportunity, all pupils must have access to an adequate range of programs to complete their education. To offset the higher per pupil cost of these programs in small schools the province provides additional financial assistance in the form of a Small Schools Grant.

Small schools generally exist in areas of sparse population. Small elementary schools are defined as having 200 or fewer students and are located eight or more kilometres from another school of the same language of instruction. Small secondary schools are defined as having 600 or fewer students and are located 32 or more kilometres from another school of the same language of instruction.

Small Boards Grant – \$21.1 Million

Small school boards are defined as boards with an elementary or secondary enrolment of 5,000 pupils or less.

They incur many of the same basic overhead costs as larger boards in the province but, because of low enrolment, costs per pupil for administration and educational services are greater than for the larger boards. The Small Boards Grant provides additional financial support to such boards to offset these additional costs.

Small Sections Grant – \$2.7 Million

All boards with an English-language section and a French-language section, where one or both of the sections have fewer than 500 pupils, receive this grant. It assists boards in providing administrative, consultative and supervisory services where pupil enrolment is low.

Goods and Services Grant – \$44.4 Million

This grant acknowledges the higher cost of purchasing goods and obtaining services for boards that are distant from major urban centres and/or whose schools are distant from each other.

In 1991, the Goods and Services Grant was restructured so as to more accurately recognize differences in costs among school boards. The calculation of this grant now takes into account:

- (a) The distance of a board from one of five defined cities (Toronto, Ottawa, Hamilton, London or Windsor) as a measure of its accessibility to goods and services.
- (b) The existence of a city or town with a population of over 25,000 within a board's jurisdiction, which is another measure of its accessibility to goods and services.
- (c) The sparsity of the pupil population, to reflect higher costs of moving goods and services within a board.

The changes to the Goods and Services Grant were implemented in September 1991 and were phased in to ensure that no board experienced an increase or decrease in this grant of more than 10 per cent in any one year.

Compensatory Education Grant – \$88.2 Million

Some school boards, because of local conditions, have large numbers of students who are economically or socially disadvantaged and, therefore, at risk for academic failure and dropout. Compensatory Education programs are aimed at addressing the needs of such students. Financial assistance is provided to these school boards to offset the additional costs of these programs.

Declining Enrolment Grant – \$12.8 Million

The Ministry of Education recognizes that a school board may not be able to reduce its operating costs in any given year in direct proportion to a reduction in its enrolment.

The Declining Enrolment Grant provides financial assistance for a period of two years, during which the board may reduce its operating expenses.

Diagram 5, Board-Specific Grants, outlines the components and funds allocated through this group of grants.

CATEGORY 2: BOARD-SPECIFIC GRANTS

= \$227.4 M

FRENCH AS A FIRST LANGUAGE



\$30.6 M

SMALL SCHOOLS GRANT



\$27.6 M

SMALL BOARDS GRANT



\$21.1 M

SMALL SECTIONS GRANT



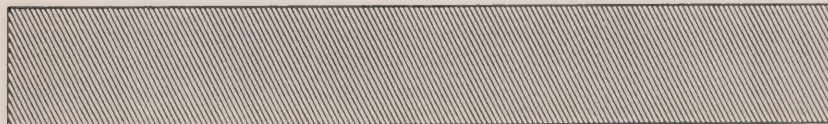
\$2.7 M

GOODS AND SERVICES GRANT



\$44.4 M

COMPENSATORY EDUCATION GRANT



\$88.2 M

DECLINING ENROLMENT GRANT



\$12.8 M

Category 3

Program-Specific Grants

Program-Specific Grants are provided to school boards to encourage them to extend education programs and services into areas that respond to local needs, and to meet provincial priorities. They are provided to school boards based on the extent to which the board participates in the program.

Category 3 grants can be grouped into four sub-categories, as outlined below:

Language Grants

French-as-a-Second-Language Grant – \$142.2 Million

This grant provides for the additional costs of offering core French extended and immersion programs. The grant is based on the number of pupils enrolled in these courses and varies with the length of the program, ranging from 20 minutes per day to full immersion.

Native-as-a-Second-Language Grant – \$0.8 Million

This grant assists school boards that wish to provide native language courses in addition to, or as a substitute for, French as a Second Language. This grant is based on the number of pupils enrolled in 20-minute or 40-minute programs.

To further assist school boards to initiate this program, the Ministry provides a start-up grant of \$200 per pupil enrolled for the first five years of the program.

Additional Language Instruction Grant – \$103.3 Million

This grant is offered to school boards that provide language instruction in regular day school programs for pupils whose first language is neither English nor French. Such ESL programs in English language schools and français programs in French language schools provide pupils with an opportunity to participate in regular instruction classes as soon as possible. The grant is based on the number of teachers employed by the school board for such programs.

It should be noted that additional grants are made available to school boards for the provision of ESL/français programs for adults whose first language is neither English nor French as a part of the funding of Continuing Education.

Mixed-Language Secondary Schools Grant – \$1.3 Million

This grant encourages boards to provide a wider range of courses and services in the minority language (either English or French) of a mixed-language school.

Initiative Grants

Grant For Full-Day Kindergarten – \$7.5 Million

The province provides financial assistance to school boards for the operation of full-day kindergarten programs. These funds recognize the cost of providing the additional half day of a full-day program. School boards are required to contribute a local share of these costs.

Grant for Reduction of Class Size in Grades 1 and 2 – \$181.1 Million

In line with the government's policy of excellence in education, the province provides financial assistance to school boards to reduce class sizes in grades 1 and 2 to an average of 20 pupils per teacher.

This grant is funded at 100 per cent and is intended to offset the average salary and benefits costs of the additional teachers employed by a board to meet this objective.

Schools that do not reach the objective of 20 pupils per teacher receive a proportionally reduced grant.

Grant for the Purchase of Textbooks – \$18.8 Million

Funds are provided, with a local share component, for the purchase of textbooks.

Special Grants

Recognized Extraordinary Expenditure Grants – \$86.4 Million

This grant assists school boards with costs such as purchase of computer hardware, and capital expenditure exclusive of expenditure on direct capital projects. A local share is required, with a greater amount of grant being provided to school boards with relatively modest local tax bases.

For 1992, the grant for the provision of pupil transportation has not been included with the other REE grants. A separate Transportation grant has been established to help school boards with the provision of pupil transportation.

Transportation Grant - \$422.3 Million

The Transportation Grant provides financial assistance to school boards to recognize costs of transporting pupils from home to school or from school to school. The decision regarding the provision of transportation rests with the school board.

In July of 1991, the Transportation Grant was revised to encourage efficiencies in school board transportation practice.

A board's grant for transportation is based on:

- (a) The need for transportation within a board, as determined by the density of its pupil population: the less densely populated an area, the greater the need for pupil transportation and the greater the grant. A grant of 100 per cent of the amount calculated on the basis of pupil density is paid to the board.
- (b) Additional transportation expenditures incurred by the board in excess of the above amount are also recognized for grant purposes. However, school boards are required to provide a local share of this additional amount. The grant paid to the boards is the difference between an amount raised locally and the total amount recognized for grant.

Technological Education Grant – \$2.0 Million

This grant recognizes the higher costs per pupil involved in providing technical and vocational programs. It is allocated to school boards providing a large number of these courses where, because of smaller class sizes and individualized pupil requirements, there are higher costs.

Grant for Programs in Lieu of Provincial Services for Blind/Deaf Pupils – \$17.4 Million

This funding is provided where a school board offers an approved Special Education program for blind, deaf and blind/deaf pupils who might otherwise attend a Provincial School for blind and deaf pupils. Grants are provided for salaries and benefits for specialist teachers and teacher-aides.

An additional grant is paid to school boards to assist them in providing Braille transcription services at the elementary and secondary level. As well, a grant is paid for oral and manual interpreters at the secondary level. The grant for interpreter services will be extended to the elementary level in September 1994. School boards are required to contribute a local share of the costs of providing these services.

Grant for Education Programs in Care, Treatment and Correctional Facilities – \$59.8 Million

A school board may provide educational programs for school-age pupils who cannot attend a local school because they are placed in a care, treatment or correctional facility. The province pays the school board 100 per cent of the cost of salaries and benefits for teachers and teacher-aides involved in such programs.

Grant for Continuing Education, Secondary Summer School and Driver Education – \$119.2 Million

This 100 per cent grant supports the government's commitment to continuing education — adult basic education (including ESL/français/NSL, literacy and numeracy, and citizenship programs), continuing education credit courses including summer school and driver education.

Heritage Language Grant – \$14.7 Million

A grant is provided to school boards offering approved classes for heritage language instruction in a language other than English or French. The grant is based on a dollar amount per hour of classroom instruction.

Grant for the Cost of Education for Non-Resident Pupils – \$61.4 Million

The province reimburses school boards for the cost of educating pupils enrolled in their schools who reside in areas outside the jurisdiction of any board, or in institutions and group homes, or who are wards of Children's Aid Societies. The amount reimbursed is equal to the board's current operating cost per pupil plus an amount for accommodation.

Grant for Open-Access Tuition Fees – \$57.3 Million

Secondary students have a right to attend the public or separate school system of their choice. In situations where their parents' taxes go to another school board, the board supplying the service charges a tuition fee to recover costs from the board that receives the taxes.

Where the costs for the educating board are higher than the costs in the tax-recipient board, the province picks up the difference.

Other Grants

Assistance for En Bloc Transfers – \$2.2 Million

Where a public school board has transferred one or more secondary schools and education programs to a Roman Catholic school board, a grant is paid to the public school board for up to five years to offset any overhead costs that remain with the public board. This grant is also applicable to the English boards in Ottawa-Carleton and the Conseil des écoles séparées catholique de langue française de Prescott-Russell.

Secondary School Reorganization Grant – \$0.1 Million

This grant is paid to school boards that have reorganized a French-English, mixed-language secondary school into two separate schools — one French, the other English. It recognizes the extra costs involved in the reorganization.

Change in Tax Revenue – (\$8.5) Million

The amount of assessment supporting a school board can and does change during the year — sometimes with a large impact.

In the case where a community has lost assessment because of the closure or removal of industry, extra grant is paid to the school board to partially offset the reduction in tax revenue.

In the case where new development results in an increase in the assessment base and greater revenue to the board, this revenue is partially offset by a reduction in the grant payable to the board.

Grant for Special Assistance in Respect of Debentures – \$0.4 Million

This grant offsets the cost of debentures on secondary school buildings that are being used jointly by a public and a separate board. It also assists boards that acquired significant debenture debt before April 1980.

Special Support For Pooling – \$11.7 Million

As noted earlier, additional funds have been incorporated into the Basic Per Pupil Grant to address possible public school board losses in assessment as a result of pooling. Even with this additional support, a number of public boards will experience a net loss in revenue. The Special Support for Pooling Grant provides additional funds to ensure that no public board will experience a net loss in revenue because of pooling.

Isolate Boards Grant – \$31.2 Million

Very small school boards, usually located in remote areas of Ontario, are referred to as isolate boards. Generally, their costs per pupil are very high and their tax base is very small. Their funding differs from that of other school boards in Ontario because it is based on program approval rather than the GLG formula. Their grant is the difference between approved program costs and local tax revenues.

Grant for Boards on Tax-Exempt Land – \$4.9 Million

This grant provides for part of the costs of operating schools situated on tax-exempt land. These include schools in sanatoriums, hospitals, crippled children's treatment centres and centres for the treatment of cerebral palsy. Operating expenses include teachers' salaries, transportation, and the board and lodging of students.

Order-in-Council – \$8.1 Million

Undue burden grants are provided to school boards by Order-in-Council under the provisions of Ontario Regulation 275, RRO 1980. These grants are intended to cover specific non-recurring situations which are not covered by the grant regulations and thus place an undue burden on the local ratepayers of the board.

Special interim financing is provided to the Ottawa-Carleton French Language School Board to enable the board to have the same amount of over-the-ceiling expenditure that the four Ottawa-Carleton boards had at the time the French-language board was created without placing an additional mill rate burden on the taxpayers supporting the board. The interim financing is being phased out as pooling is phased in.

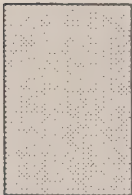
Negative Grant - \$90.4 Million

Given the present methods for calculating recognized expenditures and assessment wealth, the Metropolitan Toronto School Board calculates a "negative grant" under category 1. In 1992, for the first time, this negative amount will be greater than the total of its grants under categories 2, 3 and 4. However, under the grant regulations, no board receives less than a specified portion of its grants for programs in care, treatment and correctional facilities and for capital projects related to the transfer of secondary school facilities to Roman Catholic Separate School Boards. The Metro Board will receive about \$7.0 million in respect of these two programs. The present funding formulae requires for accounting purposes only, a total of \$90.4 million to balance the negative amount under category 1.

Diagram 6, Program-Specific Grants, shows the four major groups and funding allocated for Category 3 Grants.

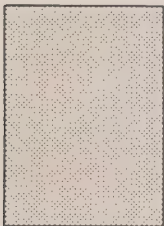
CATEGORY 3: PROGRAM-SPECIFIC GRANTS = \$1,436.3 M

OTHER GRANTS



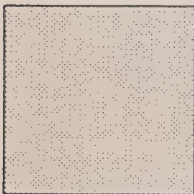
\$140.8 M

NEW INITIATIVE GRANTS



\$207.4 M

LANGUAGE GRANTS



\$247.6 M

SPECIAL GRANTS



\$840.5 M

Category 4

Capital Funding Grants

These grants assist school boards in financing capital projects. These projects include new schools and additions, site purchases, portables, and the replacement and renovations of schools.

Capital Grants – \$332 million

Each year, the ministry requires all school boards to submit a five-year capital expenditure forecast which lists their capital needs in priority order. Following ministry analysis at the regional and provincial levels, a Capital Grant Program is announced by the Minister. Projects are selected on the basis of greatest need, determined in accordance with ministry evaluation criteria.

The level of grant for a particular board depends its ability to finance the project from its local tax base. The average provincial support rate on growth-related capital projects, including new pupil places and sites, is 60 percent. Support for other capital projects, including the replacement and renovation of schools, and new portable purchases, is on average 75 percent.

As part of the on-going multi-year commitment to capital funding, school boards have been allocated \$332 million in grant for 1992.

Child Care Spaces Grant

The province provides 100 per cent of recognized capital costs for constructing non-profit child care spaces in all new and replacement elementary schools. For 1992, \$12.0 million has been allocated for these spaces.

Junior Kindergarten

A total of \$100 million was allocated for the period 1990-1994, to provide spaces for school boards introducing junior kindergarten programs. For 1992, \$20.0 million in grant has been allocated for this program.

Technological Education Capital Fund

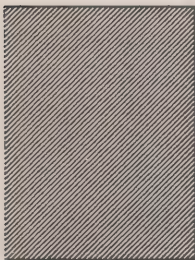
A total of \$60 million was allocated for the period 1990-1994, for the renewal of Technological Education Programs in communication, construction, manufacturing, services and transportation. For 1992, \$12.0 million in grant has been allocated for this program.

School boards must consult with key community and business partners and draft a three-year program implementation plan. Each school delivering grade 10, 11 and 12 technological studies may be eligible for funding of up to \$200,00 per program.

A breakdown of Category 4 grants is presented in Diagram 7, Capital Funding Grants.

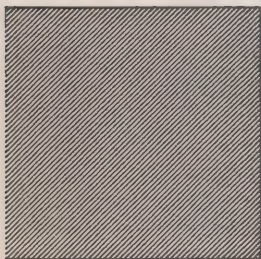
CATEGORY 4: CAPITAL FUNDING GRANTS = \$332 M

PROGRAM UPDATE (including technological education)



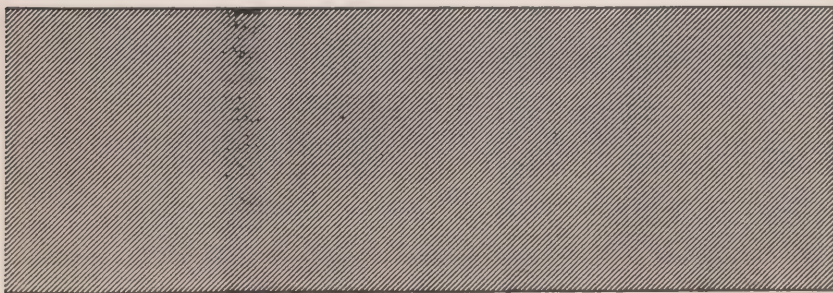
\$30 M

RENOVATION AND REPLACEMENT



\$34 M

*SITE PURCHASE AND NEW PUPIL PLACES
(including child care and junior kindergarten)*



\$ 268 M

Category 5

Additional Provincial Support for Education

Although this category of funding is outside the General Legislative Grants, it is included here to complete the picture of education funding and because it represents a considerable amount of provincial support for education.

This category is made up of the following payments:

Teachers' Pension Payments – \$1,091.4 Million

The province pays the employers' share of teachers' pension contributions on behalf of school boards. For 1992, this represents a payment of \$655.6 million.

In 1990 the government began payments on the unfunded liability in the Teachers' Pension Fund. This important change will ensure the security and viability of the fund into the future. For 1992, this payment amounts to \$265.3 million. In addition, the province will be making a payment of about \$170.5 million as a "catchup" on the unfunded liability special payment.

Education Programs Other – \$26.8 Million

This group of payments supports a wide range of programs that are funded on the basis of specific approval for each board that participates. The programs include:

Consultants – Support for consultants to help with the professional development of school staff and the implementation of the government's education initiatives.

Educational Computing Network of Ontario (ECNO) – Supports the development and upgrading of administrative procedures, including computer networks and information sharing among school boards.

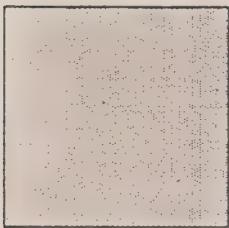
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Diagram 8 presents a summary of Category 5, Additional Provincial Support for Education.

CATEGORY 5: ADDITIONAL PROVINCIAL
SUPPORT FOR EDUCATION

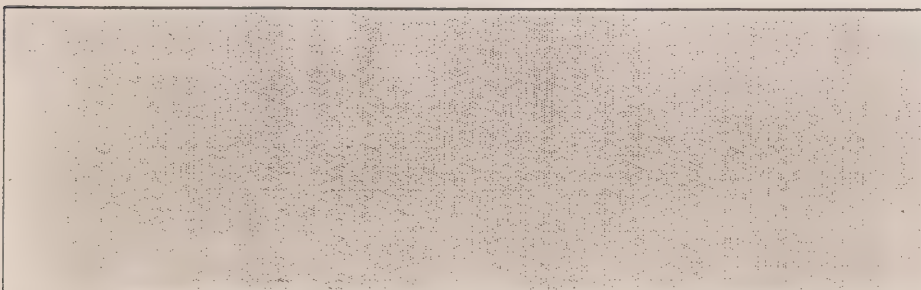
= \$1,118.2 M

EDUCATION PROGRAM OTHER



\$26.8 M

TEACHERS' PENSION PAYMENTS



\$1,091.4 M

Summary

This document has been developed to illustrate the present funding model for education finance in Ontario.

The funding model presents a comprehensive outline of the extent of funding provided by the province to school boards for elementary and secondary education in Ontario. In 1992, the province's contribution to elementary and secondary education will total over \$6,346.7 million.

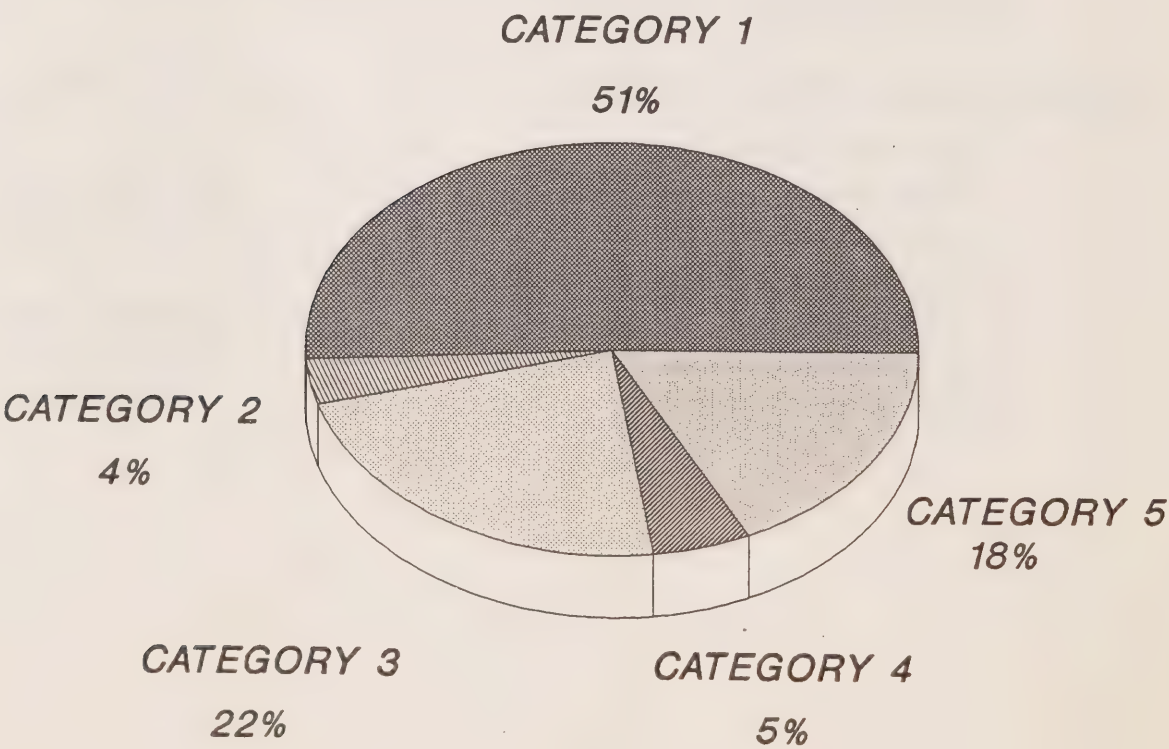
A summary of the present Education Funding Model showing the breakdown of the five grant categories outlined in this document is presented below and in Diagram 9, the Education Funding Model, Summary of Categories 1 to 5.

Category 1: Basic Per Pupil Grant	\$3,232.8 Million
• Basic Per Pupil Amount	
– elementary	\$3,954 per pupil
– secondary	\$4,886 per pupil
• Support for Special Education Programs	
– elementary	\$283 per pupil
– secondary	\$210 per pupil
• Support for Pooling	\$48 per pupil

THE EDUCATION FUNDING MODEL, 1992

PROVINCIAL FUNDING FOR EDUCATION = \$6,346.7 M

CATEGORY 1: BASIC PER PUPIL GRANT	\$3,232.8 M
CATEGORY 2: BOARD-SPECIFIC GRANT	\$227.4 M
CATEGORY 3: PROGRAM-SPECIFIC GRANT	\$1,436.3 M
CATEGORY 4: CAPITAL GRANT	\$332 M
CATEGORY 5: ADDITIONAL SUPPORT	\$1,118.2 M



Category 2: Board Specific Grants \$227.4 Million

- French-as-a-First-Language Grant \$30.6 Million
- Small Schools Grant \$27.6 Million
- Small Boards Grant \$21.1 Million
- Small Sections Grant \$2.7 Million
- Goods & Services Grant \$44.4 Million
- Compensatory Education Grant \$88.2 Million
- Declining Enrolment Grant \$12.8 Million

Category 3: Program-Specific Grants \$1436.3 Million

- Language Grants
 - French-as-a-Second-Language Grant \$142.2 Million
 - Native-as-a-Second-Language Grant \$0.8 Million
 - Additional Language Instruction Grant \$103.3 Million
 - Mixed-Language Secondary Schools Grant \$1.3 Million
- Initiative Grants
 - Grant for Full-Day Kindergarten \$7.5 Million
 - Grant for Reduction of Class Size in
Grades 1 and 2 \$181.1 Million
 - Grant for the Purchase of Textbooks \$18.8 Million
- Special Grants
 - Recognized Extraordinary Expenditure Grants \$86.4 Million
 - Transportation Grant \$422.3 Million
 - Technological Education Grant \$2.0 Million
 - Grant for Programs in Lieu of Provincial Services for
Blind/Deaf Pupils \$17.4 Million
 - Grant for Education Programs in Care, Treatment
and Correctional Facilities \$59.8 Million
 - Grant for Continuing Education, Secondary Summer,
and Driver Education \$119.2 Million
 - Heritage Language Grants \$14.7 Million
 - Grant for the Cost of Education for Non-Resident
Pupils \$61.4 Million
 - Grant for Open-Access Tuition Fees \$57.3 Million

- Other Grants
 - Assistance for En Bloc Transfers \$2.2 Million
 - Secondary School Reorganization Grant \$0.1 Million
 - Change in Tax Revenue (\$8.5) Million
 - Grant for Special Assistance in Respect of
Debentures \$0.4 Million
 - Special Support for Pooling \$11.7 Million
 - Isolate Boards Grant \$31.5 Million
 - Grant for Boards on Tax-Exempt Land \$4.9 Million
 - Order-in-Council \$8.1 Million
 - Negative Grant \$90.4 Million

Category 4: Capital Funding Grants **\$332.0 Million**

- Site Purchase and New Pupil Places \$268 Million
- Renovation and Replacement \$34 Million
- Program Update \$30 Million

**Category 5: Additional Provinces Support
for Education** **\$1,118.2 Million**

- Teachers Pension Payments \$1,091.4 Million
- Education Programs Other \$26.8 Million

**Total Provincial Contribution to Elementary and
Secondary Education for 1991** **\$6,346.7 Million**

Some Facts about The Education System in Ontario

Some Facts About The Education System in Ontario

For 1992 (estimated)

Number of pupils enrolled	1,976,077
Number of School Boards	172
Number of Teachers	130,000
Number of Schools	
– elementary	3,974
– secondary	792
Approximate replacement value of all school properties (including administration and operations buildings)	\$20 Billion
Expenditures on elementary and secondary education	\$14 Billion
Estimated value of provincial equalized assessment on property	\$425 Billion
Funding from property taxes	
Recognized expenditure	\$5,072,000,000
Unrecognized expenditure	\$2,853,400,000
Funding from provincial grants	\$6,346,700,000
Province-wide mill rate on equalized assessment	
– elementary	5.955 mills
– secondary	4.906 mills
Recognized amount per pupil	
– elementary	\$3,954 per pupil
– secondary	\$4,886 per pupil

FIVE & TEN YEAR TRENDS IN EDUCATION FUNDING

TRENDS
FIVE YEAR
(1986-1991)
TEN YEAR
(1981-1991)

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**SCHOOL BOARD WEALTH PER PUPIL
(ELEMENTARY PANEL ONLY)**

BOARD NAME	1991 EQUALIZED ASSESSMENT PER PUPIL	1991 WEALTH INDEX
KIRKLAND LAKE DISTRICT R C S S B	60,452	0.176
CHAPLEAU PANET CAVERLY R C S S B	77,046	0.224
FORT FRANCES RNY RIVER DIST R C S S B	82,953	0.241
GERALDTON DISTRICT R C S S B	92,138	0.268
TIMISKAMING DISTRICT R C S S B	93,628	0.272
KENORA DISTRICT R C S S B	93,783	0.273
COCHRANE IROQ FALLS DIST R C S S B	95,739	0.278
MICHIPICOTEN DISTRICT R C S S B	96,322	0.280
NORTH SHORE DISTRICT R C S S B	99,352	0.289
LANARK LEEDS GRNVILLE CTY R C S S B	103,689	0.301
DRYDEN DIST R C S S B	110,111	0.320
P BORO VIC NRTHM NEWCASTLE R C S S B	112,614	0.327
HASTINGS PRINCE EDWD CTY R C S S B	113,720	0.331
NIPISSING DISTRICT R C S S B	118,163	0.343
BRUCE GREY COUNTY R C S S B	119,598	0.348
HEARST DISTRICT R C S S B	120,725	0.351
STORMNT DNDAS GLNGRRY CTY R C S S B	122,856	0.357
NORTH OF SUPERIOR R C S S B	124,410	0.362
PRESCOTT RUSSELL CTY R C S S B	126,556	0.368
RENFREW COUNTY R C S S B	126,937	0.369
BRANT COUNTY R C S S B	129,508	0.376
TIMMINS DISTRICT R C S S B	130,502	0.379
LAMBTON COUNTY R C S S B	132,619	0.385
SIMCOE COUNTY R C S S B	133,973	0.389
KAPUSKASING DISTRICT R C S S B	134,162	0.390
KENT COUNTY R C S S B	137,639	0.400
SUDBURY DISTRICT R C S S B	137,814	0.401
HURON PERTH COUNTY R C S S B	138,105	0.401
DURHAM REGION R C S S B	141,884	0.412
ELGIN COUNTY R C S S B	144,136	0.419
ESSEX COUNTY R C S S B	148,593	0.432
OXFORD COUNTY R C S S B	149,339	0.434
SAULT STE MARIE DISTRICT R C S S B	152,107	0.442
CARLETON R C S S B	152,317	0.443
LONDON MIDDLESEX COUNTY R C S S B	152,836	0.444
HORNEPAYNE B OF E	152,906	0.444
WATERLOO COUNTY R C S S B	156,076	0.454
FRNTNAC LNNX ADNGTON CTY R C S S B	159,107	0.462
LAKEHEAD DISTRICT R C S S B	160,162	0.466
WELLAND COUNTY R.C.S.S.B.	164,607	0.478
CENTRAL ALGOMA B OF E	165,356	0.481
WELLINGTON COUNTY R C S S B	166,461	0.484
HALDIMAND NORFOLK COUNTY R C S S B	167,714	0.487
DUFFERIN PEEL R C S S B	169,162	0.492
WINDSOR R C S S B	169,246	0.492
OCFLSB PUBLIC	170,391	0.495
HAMILTON WENTWORTH R C S S B	171,771	0.499
OCFLSB RC	172,649	0.502
LINCOLN COUNTY R C S S B	173,179	0.503
RED LAKE B OF E	176,371	0.513
PRESCOTT RUSSELL COUNTY B OF E	179,373	0.521
HALTON R C S S B	185,252	0.538
EAST PARRY SOUND B OF E	194,265	0.565
CHAPLEAU B OF E	202,564	0.589
LENNOX ADDINGTON COUNTY B OF E	202,594	0.589
LANARK COUNTY B OF E	215,458	0.626
BRUCE COUNTY B OF E	215,493	0.626
ATIKOKAN B OF E	216,273	0.629
KIRKLAND LAKE B OF E	219,487	0.638
NIPISSING B OF E	225,358	0.655
HASTINGS COUNTY B OF E	226,961	0.660
FORT FRANCES RAINY RIVER B OF E	227,636	0.662
HURON COUNTY B OF E	228,305	0.664

**SCHOOL BOARD WEALTH PER PUPIL
(ELEMENTARY PANEL ONLY)**

BOARD NAME	1991 EQUALIZED ASSESSMENT PER PUPIL	1991 WEALTH INDEX
YORK REGION R C S S B	228,328	0.664
RENFREW COUNTY B OF E	231,716	0.674
ELGIN COUNTY B OF E	232,544	0.676
PRINCE EDWARD COUNTY B OF E	235,747	0.685
NORFOLK B OF E	240,949	0.700
TIMISKAMING B OF E	241,768	0.703
GERALTON B OF E	243,614	0.708
NORTH SHORE B OF E	244,971	0.712
ESPANOLA B OF E	247,325	0.719
DUFFERIN COUNTY B OF E	249,949	0.727
COCHRANE IROQUOIS FALLS B OF E	253,068	0.736
NORTHUMBERLAND NEWCASTLE CTY B OF	253,165	0.736
MANITOULIN B OF E	257,557	0.749
VICTORIA COUNTY B OF E	257,895	0.750
GREY COUNTY B OF E	258,660	0.752
BRANT COUNTY B OF E	260,583	0.757
PERTH COUNTY B OF E	263,483	0.766
LAKE SUPERIOR B OF E	278,817	0.810
LEEDS GRENVILLE COUNTY B OF E	279,187	0.811
KENT COUNTY B OF E	280,161	0.814
NIPIGON RED ROCK B OF E	282,058	0.820
METROPOLITAN SEP. SCH. B.	282,522	0.821
DRYDEN B OF E	284,942	0.828
SUDBURY B OF E	286,256	0.832
STORMNT DNDAS GLNGRRY CTY B OF E	290,296	0.844
TIMMINS B OF E	292,241	0.849
WELLINGTON COUNTY B OF E	294,361	0.856
CARLETON B OF E	294,745	0.857
OXFORD COUNTY B OF E	295,399	0.859
MIDDLESEX COUNTY B OF E	295,809	0.860
NIAGARA SOUTH B OF E	296,895	0.863
ESSEX COUNTY B OF E	303,368	0.882
DURHAM B OF E	306,004	0.889
HALDIMAND COUNTY B OF E	306,893	0.892
PETERBOROUGH COUNTY B OF E	308,764	0.897
SAULT STE MARIE B OF E	312,401	0.908
LINCOLN COUNTY B OF E	312,403	0.908
LONDON B OF E	313,885	0.912
FRONTENAC COUNTY B OF E	316,403	0.920
WATERLOO COUNTY B OF E	318,611	0.926
LAKEHEAD B OF E	324,378	0.943
SIMCOE COUNTY B OF E	326,118	0.948
WENTWORTH COUNTY B OF E	326,821	0.950
LAMBTON COUNTY B OF E	332,782	0.967
TOTAL ALL BOARDS	344,073	1.000
HAMILTON B OF E	350,768	1.020
OTTAWA R C S S B	359,051	1.044
KENORA B OF E	373,229	1.085
WINDSOR B OF E	408,967	1.189
WEST PARRY SOUND B OF E	417,226	1.213
HALTON B OF E	441,875	1.284
MUSKOKA B OF E	467,068	1.358
HALIBURTON COUNTY B OF E	470,403	1.367
HEARST B OF E	479,446	1.394
PEEL B OF E	488,375	1.420
YORK COUNTY B OF E	516,461	1.501
MICHIPICOTEN B OF E	523,491	1.522
KAPUSKASING B OF E	587,617	1.708
OTTAWA B OF E	712,155	2.070
METRO TORONTO B OF E	787,582	2.289

WEALTH INDEX DETERMINED BY DIVIDING THE EQUALIZED ASSESSMENT PER PUPIL
BY BOARD BY THE PROVINCIAL AVERAGE EQUALIZED ASSESSMENT PER PUPIL.

The Education Finance Reform Project

Education Finance Reform Project

The current model for the funding of elementary and secondary education was developed in 1968. It is based on two principles: equality of educational opportunity for all pupils in Ontario and equality of tax burden on local ratepayers. In 1992, the model cannot adequately address these principles. Therefore, a new funding framework must be developed.

The present model does not address equity in tax burden on local ratepayers nor does it address the requirements for equity in education for all of Ontario's students. The Education Finance Reform Project has been established with the goal of presenting a new funding framework for the consideration of Cabinet early in 1993. This will allow for implementation of the first stages of the framework in September 1993.

At the same time, the ministry is committed to making fundamental changes in elementary and secondary education. Known as the restructuring initiatives, these changes in learning programs are aimed at redesigning the whole elementary and secondary education system in Ontario. It is a commitment to meeting the needs of students at all stages of their education. The ministry, along with its partners in education, have looked comprehensively at the Early Years, the Formative Years, the Transition Years and the Specialization Years. It is now time for the individual initiatives of learning programs to be brought together. The ministry will be announcing a process to ensure that an overall strategic framework is in place.

Education finance reform, together with learning program reform, comprise an overall reshaping of education in Ontario. Therefore, education finance reform will be done in concert with learning program reform. In September 1991, a Secretariat was established to manage the Education Finance Reform Project. In addition, an Advisory Council will be established to work closely with the Minister of Education to set the policy direction for Education Finance Reform.

The principles the Ministry of Education will use to guide the Education Finance Reform Project are drawn from the Third Report of the Select Committee on Education which identified three broad principles that should underlie education finance: equity, adequacy and accountability. The Ministry of Education has adopted these principles and added two more: flexibility and cost-effectiveness. Taken together, these five principles reflect government values and support the direction of learning program reform.

The following definitions of the principles will be used to guide the development of a new funding model:

equity - means that the same programs and services should be available to individual learners in all parts of Ontario, and that different needs be recognized to ensure equity of outcomes.

adequacy - refers to an appropriate level of resources to achieve a desired standard of programs and services. This means that the funding model must take into account both the needs of learners and the financial resources available to the province.

accountability - means ensuring that those making decisions in matters of education finance are held responsible for the implications of their decisions, both at the provincial and at the local level.

flexibility - recognizes that the new funding model must be able to accommodate future policy changes and alternative delivery mechanisms.

cost-effectiveness - means that education resources will be used to provide the highest quality programs and services at the best possible cost.

The initial focus of the Education Finance Reform Project is on the learner and how revenue is distributed. The following questions will be addressed:

- What programs, services, and facilities are now being funded?
- What programs, services, and facilities should be funded?
- How should the funds be distributed?

There are currently five internal Ministry working groups addressing specific questions to develop specifications for a funding model. This preliminary policy preparation will be based on an analysis of existing education spending patterns, and input from previous studies of education finance, the consultation carried out for the restructuring initiatives and the Northern Education Project, and other related government consultations currently underway.

The question of how funds should be raised is being examined by the Property Tax Working Group of the Fair Tax Commission. The Property Tax Working Group has had the following questions referred to it by the Treasurer:

Is the current property tax system capable of meeting the revenue requirements associated with local governments' and school boards' program delivery responsibilities while imposing a fair tax burden on property owners?

If not,

What changes should be made to the property tax system and/or other funding sources for local governments and/or school boards to improve fairness in their revenue raising requirements?

The recommendations of the Property Tax Working Group which pertain to education finance will serve as input into the development of new funding approaches developed by the Ministry of Education for the consideration of Cabinet.

At the same time, the Education Finance Reform Project will also promote and design new strategies at both the provincial and local levels for a more efficient and equitable delivery of programs, services, administration and facilities for learners pursuing elementary and secondary education.

Further information on the Education Finance Reform Project may be obtained by calling (416) 327-9076, or by writing to

Education Finance Reform Project
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March 26, 1992

The General Legislative Grants

Regulations

1992

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**REGULATION MADE UNDER THE
EDUCATION ACT**

GENERAL LEGISLATIVE GRANTS, 1992

DEFINITIONS

1. In this Regulation the following definitions apply for a board for the year 1992,

"assessment" means the sum of,

- (a) the residential and farm assessment as defined in section 248 of the Act, and
- (b) the quotient obtained by dividing by 0.85 the commercial assessment as defined in section 248 of the Act,

that is rateable for the purposes of the board;

"A.E.F. for grant purposes" for a municipality or locality, means the assessment equalization factor provided by the Minister for this purpose;

"capital appurtenances" means,

- (a) school sites and additions and improvements thereto,
- (b) school buildings, including permanent fixtures thereof, and additions, alterations and renovations to such buildings and permanent fixtures,
- (c) buildings that are not school buildings, including permanent fixtures thereof, and additions, alterations and renovations to such buildings and permanent fixtures,
- (d) vehicles and watercraft used for the transportation of pupils, and replacements of such vehicles and watercraft, and
- (e) furniture and equipment and replacements thereof and library resource materials for the initial equipping of a library resource centre, but excluding therefrom items referred to in clause (d) and permanent fixtures of a building;

"capital element included in rent" in respect of rental of computer equipment for instructional purposes and rental of accommodation and school sites means the total rental revenue or rental expenditure as the case may be, that is in excess of the cost of services that are included as part of the rental contract, except that in the case of rental of computer equipment or accommodation for instructional purposes, the capital element in rent cannot be less than the portion designated by the Minister for inclusion in the determination of the recognized extraordinary expenditure of the board;

"continuing education A.D.E. for grant purposes" means the sum of the portion of the average daily enrolment calculated under section 3 of Ontario Regulation 89/91 (Calculation of Average Daily Enrolment) that is in respect of pupils enrolled in a program operated by the board in a course approved by the Minister,

- (a) established for adults for which credit is granted or in an independent study course, and in the case of a separate school board other than a Roman Catholic school board, the course is in the intermediate division,
- (b) of basic literacy or basic numeracy for adults,
- (c) of citizenship and language instruction for persons admitted to Canada as permanent residents under the Immigration Act (Canada),
- (d) of English or French as a second language for adults whose first language is neither English nor French, or
- (e) of Native language instruction for adults,

and in the case of,

- (f) a course described in clause (a), except for a pupil enrolled in an independent study course, for French-speaking adults in which French is the language of instruction,
- (g) a course described in clause (b), where the instructors are employed by and paid by the board, or the course is provided under section 189(2) of the Act,
- (h) a course described in clause (c) or (d), or
- (i) a course described in clause (a), except for a pupil enrolled in an independent study course, offered in a secondary school that has an enrolment of fewer than 120 pupils per grade and that is located in a territorial district more than 80 kilometres from all other secondary schools in the Province that have the same language of instruction,

where the number of pupils is fewer than fifteen, such number shall be increased by five or a lesser number, as the case requires, to a maximum of fifteen for the purpose of calculating the continuing education A.D.E. for grant purposes;

"current cost of operating" means total of all the current expenditure less the sum of,

- (a) current expenditure for,
 - (i) the capital element included in rent payable,
 - (ii) transportation of pupils and persons qualified to be resident pupils to and from a school, a facility referred to in subsection 190(3) of the Act or a centre referred to in subsection 190(4) thereof,
 - (iii) transportation of pupils from one school to another school or a facility referred to in subsection 190(3) of the Act, where such transportation is of a kind that is eligible for approval by the Minister as recognized expenditure for transportation,

- (iv) board, lodging and weekly transportation of pupils under sections 76, 190, 289 and 291 of the Act,
 - (v) capital appurtenances,
 - (vi) debt charges,
 - (vii) tuition fees in respect of resident-external pupils of the board,
 - (viii) P.A.C. in respect of resident-external pupils of the board,
 - (ix) relocation of portable classrooms,
 - (x) restoration of destroyed and damaged capital appurtenances, and
 - (xi) interest on short-term borrowings for the period between the date of issue and date of sale of debentures for the purchase of capital appurtenances,
- (b) the sum of,
- (i) tax adjustments,
 - (ii) the costs of performing the duties of a municipal council in territory without municipal organization,
 - (iii) provision for a reserve for working funds,
 - (iv) provision for a reserve for tax reduction in 1993,
 - (v) allocation to reserve funds,
 - (vi) payments made under Ontario Regulation /92 (Payment Transfer Between Coterminous Boards),
- (c) current revenue from sources other than,
- (i) legislative grants except payments under subsections 16(2) and 17(2), section 26, subsections 27(1) and (4) and sections 29, 40 and 41,
 - (ii) taxes, payments in lieu of taxes and trailer fees,
 - (iii) tuition fees in respect of non-resident pupils of the board,
 - (iv) the P.A.C. in respect of non-resident pupils of the board,
 - (v) the capital element included in rent receivable,
 - (vi) disposal of capital appurtenances,
 - (vii) insurance proceeds in respect of capital appurtenances,
 - (viii) transfers from other funds,
 - (ix) transfers from a reserve for working funds,
 - (x) transfer from a reserve for tax reduction,
 - (xi) accrued interest on debentures sold at date of sale thereof,

- (xii) interest earned on capital funds,
- (xiii) reimbursements of expenditure for transportation of pupils including payments under sections 34 and 35,
- (xiv) grants, except legislative grants, or other reimbursements for capital expenditure from the revenue fund,
- (xv) donations directed in writing by the donor to the purchase of a capital appurtenance and so applied,
- (xvi) payments received under Ontario Regulation /92 (Payment Transfer Between Coterminous Boards), and
- (xvii) payments received under section 44(3) of the Ottawa-Carleton French-Language School Board Act, and

(d) the amount calculated under clause 28(a);

"day school A.D.E. of resident-internal pupils" means the portion of the average daily enrolment calculated under section 2 of Ontario Regulation 89/91, (Calculation of Average Daily Enrolment) that is in respect of resident-internal pupils of the board;

"day school A.D.E. of resident-external pupils" means the portion of the average daily enrolment calculated under section 2 of Ontario Regulation 89/91, (Calculation of Average Daily Enrolment) that is in respect of resident-external pupils of the board;

"day school A.D.E. of non-resident pupils" means the portion of the average daily enrolment calculated under section 2 of Ontario Regulation 89/91, (Calculation of Average Daily Enrolment) that is in respect of non-resident pupils of the board;

"elementary school pupil" means a pupil who is enrolled in a school operated by,

- (a) a district school area board, a Protestant separate school board, a Roman Catholic separate school board other than a Roman Catholic school board, or
- (b) a board of education, a Roman Catholic school board or the public sector or the Roman Catholic sector of The Ottawa-Carleton French-language School Board for the purposes of receiving education in the primary division, junior division or first two years of the intermediate division;

"eligible sum for French as a first language" means,

- (a) in respect of elementary school pupils, the sum of,
 - (i) the product of \$291 and the enrolment for a program provided in a French-language instructional unit, and
 - (ii) where in 1992 the board establishes under section 289 of the Act a class in which French is the language of instruction in an elementary school where no such class was provided prior to the 2nd day of September, 1974 and such class is approved by the Minister for grant purposes,

- (A) \$5,400 if the class established in 1992 is the first,
- (B) \$3,240 if the class established in 1992 is the second,
- (C) \$2,160 if the class established in 1992 is the third,

such class in the school, and

- (b) in respect of secondary school pupils, the sum of the products obtained by multiplying the enrolment for a program in a subject in a class established under section 291 of the Act in which French is the language of instruction, by the number of credits that may be granted to a pupil for the subject or by one in the case of a subject offered in a day school in a course for which no credit may be granted and for which a minimum of 110 hours has been scheduled and by,

- (i) \$89 in the case of pupils enrolled in the intermediate division, or

- (ii) \$95 in the case of pupils enrolled in the senior division,

subject to the limitation that the maximum number of credits or courses for which no credit may be granted that may be taken into account for the purpose of this subparagraph in respect of any one pupil is five;

"eligible sum for French as a second language" means,

- (a) in respect of elementary school pupils, the sum of,

- (i) the product of \$119 and the enrolment for a program in classes established for pupils whose first language is not French of an average of 20 or more minutes but less than 40 minutes per school day of instruction in French,

- (ii) the product of \$229 and the enrolment for a program in classes established for pupils whose first language is not French of an average of 40 or more minutes but less than 60 minutes per school day of instruction in French,

- (iii) the product of \$260 and the enrolment for a program in classes established for pupils whose first language is not French of an average of 60 or more minutes but less than 150 minutes per school day of instruction in French, and

- (iv) the product of \$291 and the enrolment for a program in classes established for pupils whose first language is not French of an average of,

- (A) 150 minutes or more per school day of instruction in French, for pupils other than pupils enrolled in junior kindergarten or kindergarten, or

- (B) 75 minutes or more per school day of instruction in French, for pupils enrolled in junior kindergarten or kindergarten, and

- (b) in respect of secondary school pupils, the sum of,
 - (i) the products obtained by multiplying the enrolment for a program in the subject of French that is established for pupils whose first language is not French, by the number of credits that may be granted to a pupil for such subject, and by,
 - (A) \$57 in the case of a subject offered in the intermediate division, or
 - (B) \$75 in the case of a subject offered in the senior division, and
 - (ii) the products obtained by multiplying the enrolment for a program established for pupils whose first language is not French and in which a subject other than French is taught in the French language, by the number of credits that may be granted to a pupil for such subject, and by,
 - (A) \$94 in the case of a subject offered in the intermediate division, or
 - (B) \$145 in the case of a subject offered in the senior division;

"eligible sum for full-day kindergarten" means the product of,

- (a) the sum of \$3,985 and the amounts per pupil that are set out in Columns 10 and 11 of Table 2 opposite the name of the board in Column 1 of Table 2,
- (b) 0.50, and
- (c) the sum of the products of the number of resident-internal and non-resident pupils of the board,
 - (i) who on the last school day of September, 1991 are enrolled for an average of 300 or more minutes per school day in a kindergarten operated by the board and 0.6, and
 - (ii) who on the last school day of September, 1992 are enrolled for an average of 300 or more minutes per school day in a kindergarten operated by the board and 0.4;

"eligible sum for Native as a second language" means,

- (a) in respect of elementary school pupils, the sum of,
 - (i) the product of \$219 and the enrolment in a Native language program of an average of 20 or more minutes but less than 40 minutes per school day,
 - (ii) the product of \$389 and the enrolment in a Native language program of an average of 40 or more minutes per school day, and
- (b) in respect of secondary school pupils, the sum of the products obtained by multiplying the enrolment in a Native language program by the number of credits that may be granted to a pupil for such program, and by,
 - (i) \$57 in the case of a program offered in the intermediate division, or
 - (ii) \$75 in the case of a program offered in the senior division;

"enrolment for a program" means the sum of,

- (a) the product of the number of resident-internal pupils and non-resident pupils of the board who on the last school day of September, 1991 are registered in the program and 0.6, and
- (b) the product of the number of resident-internal pupils and non-resident pupils of the board who on the last school day of September, 1992 are registered in the program and 0.4,

"enrolment in a Native language program" means the sum of the products of the number of resident-internal pupils and non-resident pupils of the board, other than those whose fees are receivable from Canada or from a band, council of a band or education authority authorized by the Crown in right of Canada to provide education for Indians,

- (a) who on the last school day of September, 1991 are registered in the program and 0.6, and
- (b) who on the last school day of September, 1992 are registered in the program and 0.4;

"E.A." means equalized assessment for a board and is equal to the sum of the equalized assessment for the municipalities or localities within the jurisdiction of the board, reduced in the case of a Roman Catholic school board, or increased in the case of a public board, by the equivalent assessment in respect of payment transfer;

"equalized assessment for a municipality or locality" means the quotient obtained by dividing the product of 100 and the sum of the assessment and the equivalent assessment for the municipality or locality by the A.E.F. for grant purposes;

"equivalent assessment for a municipality or locality" means the amount of assessment that would yield an amount equal to the sums payable or allocated by the municipality or locality to a board in respect of,

- (a) the tax levied under subsections 159(12) and (13) of the Municipal Act that is paid or allocated to the board, and
- (b) payments in lieu of taxes,

if such assessment were levied upon at the rate levied in 1991 in the municipality or locality for the purposes of the board on residential and farm assessment, or such amount as adjusted by the Minister;

"equivalent assessment in respect of payment transfer" means,

- (a) for a public board, the sum of the amounts that are determined, in respect of each of the Roman Catholic school boards from which the board receives a payment under section 2 of Ontario Regulation /92 (Payment Transfer Between Coterminous Boards), by taking the product of the amount described as $\frac{E}{F}$ in subsection 2(1) of such regulation, and the sum of the equalized assessment for separate school purposes for the municipalities or localities within the jurisdiction of both the public board and the Roman Catholic school board;

- (b) for a Roman Catholic school board, the sum of the amounts that are determined, in respect of each of the public boards to which the board makes a payment under section 2 of Ontario Regulation /92 (Payment Transfer Between Coterminous Boards), by taking the product of the amount described as $\frac{E}{F}$ in subsection 2(1) of such regulation, and the sum of the equalized assessment for separate school purposes for the municipalities or localities within the jurisdiction of both the public board and the Roman Catholic school board;

"isolate board" means a district school area board, a rural separate school board, a combined Roman Catholic separate school board, a Protestant separate school board or a secondary school board;

"maximum recognized day school O.E." means the amount calculated as follows,

$$A - (B \times \frac{A}{B + C}), \text{ correct to two places of decimals}$$

except where $\frac{A}{B + C}$ is greater than 1 it shall be 1, and

where,

A = the product of the day school A.D.E. of resident-internal pupils of the board and \$3,954 in the case of elementary school pupils and \$4,886 in the case of secondary school pupils,

B = the excess of,

- (a) the total of the salaries, wages and related employee benefits that are not payable to teachers and other employees of the board because of a strike or lockout, other than salaries, wages and employee benefits for instruction of summer schools, heritage language classes, driver education classes and courses referred to in the definition "continuing education A.D.E. for grant purposes",

over,

- (b) the expenditures incurred by the board that, in the opinion of the Minister, are attributable to a strike or lockout of the employees for which the savings for salaries, wages and employee benefits are included in clause (a) except a provision for a reserve for tax reduction, and

C = O.E. less tuition fees in respect of resident-external pupils of the board;

"MR" means the standard mill rate for R.O.E. and is equal to 0.005955 for elementary school purposes or 0.004906 for secondary school purposes;

"MR1" means the standard mill rate for recognized extraordinary expenditure and is equal to 0.000082 for elementary school purposes or 0.000045 for secondary school purposes;

"MR2" means the standard mill rate for operating expenditure and is equal to 0.000150 for elementary school purposes or 0.000100 for secondary school purposes;

"non-resident pupil" of a board means a pupil, other than a pupil from outside Ontario enrolled at a school under a student exchange program approved by the board, who is enrolled at a school operated by the board,

- (a) in respect of whom,
 - (i) the Minister pays the cost of education,
 - (ii) the board charges a fee to another board,
 - (iii) the board may charge a fee to Canada, to a board appointed under section 68 of the Act or to a source outside Ontario, or
 - (iv) the board may charge a fee to a band, the council of a band or education authority that is authorized by the Crown in the right of Canada to provide education for Indians,
- (b) who is a registered Indian residing on a reserve as defined in the Indian Act (Canada), or
- (c) who is a pupil in Canada as a visitor or as a student under the Immigration Act (Canada) for whom the board is required under subsection 49(6) of the Act to charge the maximum fee calculated in accordance with the regulations;

"O.E." means ordinary expenditure and is equal to the current cost of operating increased by tuition fees in respect of resident-external pupils of the board, and reduced by the sum of,

- (a) the eligible sum for French as a first language, the eligible sum for French as a second language, the eligible sum for full-day kindergarten, the eligible sum for Native as a second language and the recognized expenditure for textbooks,
- (b) cost of education payable under sections 31 to 33 inclusive reduced by the P.A.C. included in such cost of education,
- (c) tuition fees in respect of non-resident pupils of the board,
- (d) grants for reduction in class size for grades 1 and 2 determined under section 21,
- (e) grants for small schools, small boards, small sections, goods and services, compensatory education, declining enrolment, language instruction, mixed schools and technical education determined under sections 10, 11, 12, 13, 14, 15, 18, 19 and 25 respectively,
- (f) assistance for open-access tuition fees determined under section 39,
- (g) grants providing special compensation for pooling under section 45, and
- (h) payments received under section 44(3) of the Ottawa-Carleton French-language School Board Act;

"payment in lieu of taxes" means, in respect of a municipality, the sum of,

- (a) the amounts payable by the municipality to the board under subsection 7(10) of the Housing Development Act, under subsection 445(4) of the Municipal Act and under subsection 52(9) of the Power Corporation Act,
- (b) the amount paid by the municipality to the board that is in excess of the amount requisitioned by the board and which is in respect of an allocation of taxes or payments in lieu of taxes other than the amount receivable by the board under section 35 of the Assessment Act,
- (c) the amounts receivable by the board from subscriptions in lieu of taxes, and
- (d) the amounts payable by the municipality to the board under section 2 of the Municipal and School Board Payments Adjustment Act;

"psychiatric facility" means a children's mental health centre established or approved under subsection 8(1) of Part I (Flexible Services) of the Child and Family Services Act, or a facility designated as a psychiatric facility under the Mental Health Act and includes the private hospital known as "The Villa" and located in the Town of Vaughan;

"P.A.C." means the pupil accommodation charge for a pupil and is equal to the product of the portion of the average daily enrolment calculated under section 2 of Ontario Regulation 89/91 (Calculation of Average Daily Enrolment) that is in respect of the pupil and \$141 in the case of an elementary school pupil or \$282 in the case of a secondary school pupil;

"R.E.E." means recognized extraordinary expenditure and is equal to the sum of,

- (a) debt charges payable by the board or on its behalf by a municipality or a county in respect of the portion of a debenture approved by the Minister for grant purposes,
- (b) the portion of the items referred to in clauses (a), (b) and (c) of the definition "capital appurtenances" that is approved by the Minister for grant purposes, other than capital projects eligible for grant under section 51 and the restoration of such items up to the amount of the proceeds of insurance in respect of their loss,
- (c) the portion of the items referred to in clause (d) of the definition "capital appurtenances" that is approved by the Minister for grant purposes,
- (d) the portion of the items referred to in clause (e) of the definition "capital appurtenances" that is not eligible for grant under subsection 27(3) or section 51, and is approved by the Minister for grant purposes,
- (e) the restoration of the items referred to in clauses (d) and (e) of the definition "capital appurtenances" up to the amount of the proceeds of insurance in respect of their loss,

- (f) the lesser of,
 - (i) expenditure for items referred to in clause (e) of the definition "capital appurtenances" less the sum of,
 - (A) such expenditure included in clause (d) or (e),
 - (B) such expenditure eligible for grant under subsection 27(3) or section 51, and
 - (C) current revenue from donations that is not deducted in the determination of current cost of operating under subclause (c)(xv) of the definition "current cost of operating" except such revenue from donations that is applied to expenditure for capital appurtenances that is other than expenditure for furniture and equipment included in this subclause, and,
 - (ii) the sum of,
 - (A) current revenue from the sale or disposal of items referred to in clause (e) of the definition "capital appurtenances", and
 - (B) the product of \$16 in the case of an elementary school pupil or \$27 in the case of a secondary school pupil and the day school A.D.E. of resident-internal pupils of the board,
- less the portion of the revenue from the sale or disposal of, and from insurance proceeds in respect of, capital appurtenances that is designated by the Minister as deductible from R.E.E.,
- (g) the portion approved by the Minister for grant purposes of the capital element included in rent payable,
- (h) the P.A.C. in respect of resident-external pupils of the board,
- (i) the portion of the expenditure for the relocation of portable classrooms that is not in excess of the product of \$4,250 and the number of relocations approved by the Minister,
- (j) the portion of the expenditure approved by the Minister for the training of teachers in the use of computer technology for instructional purposes, and
- (k) the portion of the expenditure approved by the Minister for the training of teachers in the use of technological equipment for instructional purposes,
- less the sum of,
 - (l) the P.A.C. in respect of non-resident pupils of the board, and
 - (m) the portion of the capital element included in rent receivable that is designated by the Minister as deductible from R.E.E.;

"R.O.E." means recognized ordinary expenditure and is equal to the lesser of the O.E. and the sum of,

- (a) the maximum recognized day school O.E.,
- (b) the teacher qualifications and experience adjustment,
- (c) the product of the portion of the summer school A.D.E. for grant purposes that is in respect of elementary school pupils of the board and \$3,954,
- (d) the recognized tuition fees, and
- (e) the sum of,
 - (i) the portion of the expenditure that is approved by the Minister for training assistance of designated persons as specified in Ontario Regulation 705/87 (Training Assistance), and
 - (ii) the portion of the salaries, wages and benefits paid by the board to designated persons referred to in subclause (i) that is approved by the Minister and that is in respect of the portion of the designated person's contract time during 1992 that is specified, in a written agreement between the designated person and the board, as being directed towards training and released from board-assigned duties;

"recognized expenditure for textbooks" means the sum of,

- (a) the lesser of,
 - (i) the expenditure of the board for textbooks for Ontario Academic Courses or courses leading to the Secondary School Honour Graduation Diploma that are listed in Circular 14 or are approved by the board under schedule 5 of Circular 14, and
 - (ii) the product of \$5 and the day school A.D.E. of resident-internal pupils of the board, and
- (b) the lesser of,
 - (i) the expenditure of the board for textbooks listed in Circular 14 or approved by the board under clause 3(b) of Circular 14, other than textbooks for Ontario Academic Courses or courses leading to the Secondary School Honour Graduation Diploma, that is in excess of the product of the day school A.D.E. of resident-internal pupils of the board and \$13 in the case of elementary school pupils or \$22 in the case of secondary school pupils, and
 - (ii) the product of the day school A.D.E. of resident-internal pupils of the board and \$15 in the case of elementary school pupils or \$12 in the case of secondary school pupils;

"recognized expenditure for transportation" means the sum of,

- (a) the amount approved by the Minister for grant purposes for the transportation of,
 - (i) resident-internal pupils and resident-external pupils of the board to and from school and from school to school, and
 - (ii) persons qualified to be resident pupils of the board to and from the schools and facilities referred to in subsection 190(3) of the Act and the centres referred to in subsection 190(4) thereof,

except where the parent or guardian of a pupil contributes, other than by taxation, to the cost of such transportation, and

- (b) the amount approved by the Minister for grant purposes for board, lodging and weekly transportation to school and return of resident-internal pupils and resident-external pupils of the board;

"recognized tuition fees" means the expenditure for tuition fees less the sum of,

- (a) the product of \$3,954 in the case of an elementary school pupil or \$4,886 in the case of a secondary school pupil and the number by which the average daily enrolment in respect of resident-external pupils of the board is increased for fee purposes by the application of factors determined under subsection 3(4) of Ontario Regulation /92 (Calculation of Fees for Pupils), and
- (b) the sum of the amounts that are determined for the board, in respect of each of the boards with which the board has the same or part of the same area of jurisdiction, calculated as follows,

$$A \times (B - C)$$

where,

- A = the portion of the average daily enrolment calculated under section 2 of Ontario Regulation 89/91 (Calculation of Average Daily Enrolment) that is in respect of secondary school pupils who are resident-external pupils of the board and for whom fees are payable to the board that has the same or part of the same area of jurisdiction,
- B = the tuition fee charged by the board that has the same or part of the same area of jurisdiction as determined under clause 3(1)(a) of Ontario Regulation /92 (Calculation of Fees for Pupils), and
- C = the sum of \$4,903 and the amounts per pupil that are set out in Columns 10 and 11 of Table 2 opposite the name of the board in Column 1 of Table 2,

and where the amount is negative, it shall be zero;

"resident-external pupil" of a board means a pupil whose fee is payable by the board;

"resident-internal pupil" of a board means a pupil, other than a non-resident pupil, who is enrolled at a school operated by the board;

"secondary school pupil" means a pupil who is enrolled in a school operated by,

- (a) a secondary school board, or
- (b) a board of education, a Roman Catholic school board or the public sector or the Roman Catholic sector of The Ottawa-Carleton French-language School Board for the purposes of receiving education in the last two years of the intermediate division or in the senior division;

"summer school A.D.E. for grant purposes" means,

- (a) in respect of elementary school pupils, the portion of the average daily enrolment calculated under section 3 of Ontario Regulation 89/91 (Calculation of Average Daily Enrolment) that is in respect of resident-internal pupils of the board enrolled in summer schools established by the board, in a course of study that the board is authorized or required to provide in its day school program in grades 1 to 8, and the course is approved by the Minister for grant purposes, and
- (b) in respect of secondary school pupils, the portion of the average daily enrolment calculated under section 3 of Ontario Regulation 89/91 (Calculation of Average Daily Enrolment) that is in respect of pupils enrolled in summer schools established by the board in a course for which credit is granted, and the course is approved by the Minister for grant purposes;

"teacher qualifications and experience adjustment" means the product of,

- (a) the day school A.D.E. of resident-internal pupils of the board,
- (b) the amount per pupil that is set out in Column 11 of Table 2 opposite the name of the board in Column 1 of Table 2, and
- (c) where a strike or lockout of certain employees of the board occurs during the year, the ratio of the O.E. to the sum of the O.E. and the excess described as B in the definition "maximum recognized day school O.E.";

"tuition fees" means fees for instruction of pupils, less any P.A.C. that is included therein in respect of such pupils;

CONDITIONS

2. - (1) The legislative grant payable for 1992 to a board other than an isolate board or a board appointed under section 68 of the Act shall be the sum of the amounts calculated under sections 8 to 45 inclusive and section 51.

(2) The legislative grant payable for 1992 to an isolate board shall be the sum of the amounts calculated under sections 31 to 35 inclusive and section 47.

(3) The legislative grant payable for 1992 to a board appointed under section 68 of the Act shall be the sum of the amounts calculated under sections 31 to 35 inclusive and sections 49 and 50.

(4) Calculations under this Regulation shall, unless otherwise provided, be made using data for 1992.

3. - (1) For the purposes of this Regulation, The Metropolitan Toronto School Board and the boards of education as provided in section 123 of the Municipality of Metropolitan Toronto Act shall be deemed to be one divisional board of education and the area municipalities as provided in section 1 of that Act shall be deemed to be one urban municipality.

(2) For the purposes of this Regulation, the assessment that is rateable for separate school purposes in each municipality in the united counties of Prescott and Russell shall be divided between The Prescott and Russell County Roman Catholic English-Language Separate School Board and the Conseil des écoles séparées catholiques de langue française de Prescott-Russell in the same manner as is prescribed in subsection 15(2), of Ontario Regulation 759/91, respecting payments by municipal corporations under subsection 120(2) of the Act.

4. - (1) The legislative grant payable to a board of education or a Roman Catholic school board shall be calculated separately for elementary school purposes and for secondary school purposes.

(2) The legislative grant payable to a board for elementary school purposes shall be applied to elementary school purposes.

(3) The legislative grant payable to a board for secondary school purposes shall be applied to secondary school purposes.

5. - (1) Where in respect of a board the calculation made to determine a legislative grant described under a section of this Regulation results in a negative amount for elementary or secondary school purposes, the sum of the amounts calculated as payable under the other section or sections of this Regulation shall be reduced by the negative amount, and the remainder obtained thereby is the legislative grant payable to the board for elementary or secondary school purposes as the case may be.

(2) Where the remainder calculated under subsection (1) is a negative amount for elementary school purposes, the legislative grant payable to the board for secondary school purposes shall be reduced by the negative amount, and the remainder obtained thereby is the legislative grant payable to the board.

(3) Where the remainder calculated under subsection (1) is a negative amount for secondary school purposes, the legislative grant payable to the board for elementary school purposes shall be reduced by the negative amount, and the remainder obtained thereby is the legislative grant payable to the board.

(4) Notwithstanding subsections (1), (2) and (3), the legislative grant payable to a board shall not be less than the sum of,

(a) the product of,

(i) the sum of the amounts calculated for the board under section 27 for elementary school purposes and for secondary school purposes, and

(ii) an estimate approved by the Minister of the average number of pupils enrolled on each school day in 1992 in the educational programs provided by the board in the facilities referred to in section 27 and who, except as to residence, would be qualified to be resident pupils of another board, divided by the average number of pupils enrolled on each school day in 1992 in the educational programs provided by the board in the facilities referred to in section 27.

(b) the sum of the amounts calculated under section 51 in respect of projects approved by the Minister under an agreement for the transfer of the use or ownership of real property from a public board to a Roman Catholic school board, and in respect of projects approved by the Minister under the anti-recession program announced on March 19, 1991.

6. - (1) Where a board fails to comply with the Acts administered by the Minister or the Regulations thereunder, the Minister may withhold the whole or any part of a legislative grant payable until the board has taken the action necessary to correct the condition that caused the grant to be withheld.

(2) Where the legislative grant payable under this Regulation is overpaid, the board shall refund the amount of the overpayment to the Province of Ontario.

(3) Where the legislative grant payable under this Regulation is underpaid, the amount of the underpayment shall be paid to the board.

(4) Where the amount payable to a board under a previous regulation was either overpaid or underpaid, the overpayment or underpayment, as the case may be, shall be deducted from or added to the legislative grant payable under this Regulation to the board that has jurisdiction in the area for which the adjustment is necessary.

(5) Where a board is convicted of an offence or is held by a court to have contravened an Act, the Minister may exclude from grant assistance, the expenditure by the board for legal fees payable and fines and damage awards imposed in respect of such conviction or contravention.

7. - (1) The calculation and payment to a board of the legislative grant for the year 1992 shall be made in accordance with the Regulation.

(2) The legislative grant payable under this Regulation shall be paid in the number of instalments and at the times designated by the Minister.

(3) The legislative grant payable under this Regulation shall be paid on an estimated basis during 1992 and such adjustments as may be necessary shall be made when the actual financial data and average daily enrolments are available.

(4) Where the portion of the moneys appropriated by the legislature for legislative grants to boards for the provincial fiscal year 1992-93 that is allocated by the Minister to pay the balance owing under a regulation in respect of legislative grants for a previous year and the instalments payable during the provincial fiscal year 1992-93 under this Regulation except this subsection is more than sufficient or insufficient for such purposes, the Minister may increase or decrease, as the case may be, the total of the legislative grants payable under section 8 by the amount of such surplus or insufficiency by adjusting the mill rates referred to in the definition "MR".

CATEGORY 1 -- BASIC PER PUPIL GRANT

GRANT FOR RECOGNIZED ORDINARY EXPENDITURE

8. A board shall be paid a grant calculated as follows,

$$\text{R.O.E.} - (\text{Q} \times \text{MR} \times \text{E.A.})$$

where,

Q = the quotient, correct to five places of decimals, obtained by dividing R.O.E. by the sum of,

- (i) the maximum recognized day school O.E.,
- (ii) the amount determined in the definition "maximum recognized day school O.E." in respect of the portion of the formula therein described as

$$\left(\text{B} \times \frac{\text{A}}{\text{B} + \text{C}} \right)$$

- (iii) the product of the day school A.D.E. of resident-external pupils of the board, and the sum of \$3,954 in the case of an elementary school pupil or \$4,886 in the case of a secondary school pupil and the amount per pupil that is set out in Column 10 of Table 2 opposite the name of the board in Column 1 of Table 2.

CATEGORY 2 -- BOARD SPECIFIC GRANTS

GRANT FOR FRENCH AS A FIRST LANGUAGE

9. A board shall be paid, in respect of schools and classes established under section 289 or 291 of the Act where French is the language of instruction, a grant equal to the eligible sum for French as a first language.

GRANT FOR SMALL SCHOOLS

10. A board shall be paid, in respect of the additional costs to the board of operating small isolated schools, a grant equal to the product of the day school A.D.E. of resident-internal pupils of the board and the amount per pupil that is set out in Column 2 of Table 2 opposite the name of the board in Column 1 of Table 2.

GRANT FOR SMALL BOARDS

11. A board shall be paid, in respect of the additional administrative costs of operating a board with a low enrolment, a grant equal to the product of the day school A.D.E. of resident-internal pupils of the board and the amount per pupil that is set out in Column 3 of Table 2 opposite the name of the board in Column 1 of Table 2.

GRANT FOR SMALL SECTIONS

12. A board shall be paid, in respect of the additional administrative costs of operating a section with a low enrolment, a grant equal to the product of the day school A.D.E. of resident-internal pupils of the board and the amount per pupil that is set out in Column 4 of Table 2 opposite the name of the board in Column 1 of Table 2.

GRANT FOR GOODS AND SERVICES

13. A board shall be paid, in respect of the additional costs to the board of purchasing goods and obtaining services in remote areas, a grant equal to the product of the day school A.D.E. of resident-internal pupils of the board and the amount per pupil that is set out in Column 5 of Table 2 opposite the name of the board in Column 1 of Table 2.

GRANT FOR COMPENSATORY EDUCATION

14. A board shall be paid, in respect of the additional costs to the board of providing compensatory education programs and services, a grant equal to the product of the day school A.D.E. of resident-internal pupils of the board and the amount per pupil that is set out in Column 6 of Table 2 opposite the name of the board in Column 1 of Table 2.

GRANT FOR DECLINING ENROLMENT

15. A board shall be paid, in respect of declining enrolment, a grant calculated as follows,

$$[(A \times C) + (B \times D)] \times E \times F$$

where,

$$A = \left(\frac{\text{ADE } 91}{\text{ADE } 92 + \text{ADE.EB.92}} - 1 \right) \text{ correct to four places of decimals,}$$

$$B = \left(\frac{\text{ADE } 90}{\text{ADE } 91 + \text{ADE.EB.91}} - 1 \right) \text{ correct to four places of decimals,}$$

$$C = \begin{aligned} &0.6 \times G \text{ if } A \text{ is greater than zero,} \\ &= 1.0 \text{ if } A \text{ is equal to or less than zero,} \end{aligned}$$

$$D = \begin{aligned} &0.3 \times G \text{ if } B \text{ is greater than zero,} \\ &= 0.0 \text{ if } B \text{ is equal to or less than zero,} \end{aligned}$$

$$E = \text{the sum of the day school A.D.E. of resident-internal pupils of the board and ADE.EB.92,}$$

$$F = \text{the sum of \$3,954 for elementary school purposes or \$4,886 for secondary school purposes and the amount per pupil that is set out in Column 10 of Table 2 opposite the name of the board in Column 1 of Table 2,}$$

$$G = \begin{aligned} &1.0 \text{ if } E \text{ is less than or equal to 4,000,} \\ &= 0.5 \text{ if } E \text{ is greater than or equal to 14,000,} \\ &= 1 - \frac{E - 4,000}{20,000} \text{ correct to two places of decimal, if } E \\ &\quad \text{is greater than 4,000 but less than 14,000} \end{aligned}$$

where,

ADE 92 and ADE 91 mean the average daily enrolment for 1992 and 1991 respectively, calculated under section 2 of Ontario Regulation 89/91 (Calculation of Average Daily Enrolment) that is in respect of resident-internal and non-resident pupils of the board,

ADE 90 means the average daily enrolment for 1990 in respect of resident-internal and non-resident pupils, calculated under section 2 of Ontario Regulation 127/85 (Calculation of Average Daily Enrolment),

ADE.EB.92 and ADE.EB.91 mean the amounts by which ADE 92 and ADE 91 respectively were reduced as a result of the transfer of elementary or secondary schools referred to in section 40, and

where the amount calculated under this section is a negative amount, it shall be zero;

CATEGORY 3 -- PROGRAM SPECIFIC GRANTS

GRANT FOR FRENCH AS A SECOND LANGUAGE

16.- (1) A board shall be paid, in respect of instruction in French in classes established for pupils whose first language is not French, a grant calculated as follows,

$$A - \left(\frac{A}{100 \times B} \times MR1 \times E.A. \right)$$

where,

A = the eligible sum for French as a second language,

B = the sum of,

- (i) the day school A.D.E. of resident-internal pupils of the board, and
- (ii) the day school A.D.E. of non-resident pupils of the board.

(2) Where, in 1992, a board offers for the first time in a secondary school other than a French-language secondary school or a school having a French-language instructional unit, a course for which credit may be granted and in which French is the language of instruction for pupils whose first language is not French, and the course is in a subject other than French or is a special course in the subject of French designed for graduates of an elementary school program of extended or immersion French, the board shall be paid a grant of \$3,374 for each such course except that such grant shall not be paid in respect of a course that increases the total number of such courses in a grade at the school to more than four.

GRANT FOR NATIVE AS A SECOND LANGUAGE

17. - (1) A board shall be paid, in respect of Native as a second language instruction, a grant calculated as follows,

$$A - \left(\frac{A}{100 \times B} \times MR1 \times E.A. \right)$$

where,

A = the eligible sum for Native as a second language,

B = the sum of,

- (i) the day school A.D.E. of resident-internal pupils of the board, and
- (ii) the day school A.D.E. non-resident pupils of the board.

(2) A board, other than a board that operated a Native as a second language program on or before the last school day of September, 1987, shall be paid a grant equal to the product of \$200 and the number of resident-internal and non-resident pupils of the board who on the last school day of September, 1992 are registered in a Native as a second language program operated by the board.

GRANT FOR ADDITIONAL LANGUAGE INSTRUCTION

18. A board shall be paid, in respect of the additional costs to the board of providing language instruction programs for pupils whose first language is neither English nor French in order that they may take advantage of regular instruction in the school, a grant equal to the product of the day school A.D.E. of resident-internal pupils of the board and the amount per pupil that is set out in Column 7 of Table 2 opposite the name of the board in column 1 of Table 2.

GRANT FOR MIXED LANGUAGE SECONDARY SCHOOLS

19. A board shall be paid, in respect of the additional costs to the board of providing courses in the minority language of a mixed language secondary school, a grant equal to the product of the day school A.D.E. of resident-internal pupils of the board and the amount per pupil that is set out in Column 8 of Table 2 opposite the name of the board in Column 1 of Table 2.

GRANT FOR FULL-DAY KINDERGARTEN

20. A board shall be paid a grant calculated as follows,

$$A - \left(\frac{A}{100 \times B} \times MR2 \times E.A. \right), \text{ or zero if such calculation is negative}$$

where,

A = the eligible sum for full-day kindergarten,

B = the sum of,

- (a) the day school A.D.E. of resident-internal pupils of the board, and
- (b) the day school A.D.E. of non-resident pupils of the board.

GRANT FOR REDUCTION IN CLASS-SIZE IN GRADES 1 AND 2

21. A board shall be paid a grant equal to the sum of,

- (a) the product of 1.5 and the portion of the grant payable to the board that is calculated under clause 21(b) of Ontario Regulation 86/91 (General Legislative Grants), and
- (b) the product of,
 - (i) the number of resident-internal and non-resident pupils of the board who, on the last school day of September, 1992, are enrolled in the primary division in the first two years of the program of studies immediately following kindergarten in a class other than a self-contained class for exceptional pupils,
 - (ii) 0.4, and
 - (iii) the lesser of,
 - a. \$700, and
 - b. $\left(\frac{1}{A} - \frac{1}{28.2} \right) \times \$48,200$, or zero if such calculation is negative

where,

A = the average class-size for pupils enrolled in the primary division in the first two years of the program of studies immediately following kindergarten and is calculated by dividing the number of pupils determined under subclause (i) by the number of regular classroom teachers or portions thereof employed and assigned by the board to teach pupils described under subclause (i), and the calculation so determined is subject to the approval of the Minister.

GRANT FOR TEXTBOOKS

22. A board shall be paid a grant equal to an amount calculated as follows,

$$A - \left(\frac{A}{100 \times B} \times MR1 \times E.A. \right)$$

where,

A = the recognized expenditure for textbooks,

B = the day school A.D.E. of resident-internal pupils of the board.

GRANT FOR RECOGNIZED EXTRAORDINARY EXPENDITURE

23. A board shall be paid a grant calculated as follows,

$$A - \left(\frac{A}{100 \times B} \times MR1 \times E.A. \right)$$

where,

A = R.E.E.,

B = the sum of the day school A.D.E. of resident-internal pupils of the board and the day school A.D.E. of resident-external pupils of the board.

GRANT FOR PUPIL TRANSPORTATION

24. A board shall be paid, in respect of the transportation of pupils, a grant equal to the sum of,

- (a) the lesser of,
 - (i) the recognized expenditure for transportation, and
 - (ii) the product of,
 - a. the amount per pupil that is set out in Column 2 of Table 3 opposite the name of the board in Column 1 of Table 3, and
 - b. the sum of the day school A.D.E. of resident-internal pupils of the board and the day school A.D.E. of resident-external pupils of the board, and
- (b) the amount calculated as follows,

$$A - \left(\frac{A}{100 \times B} \times MR2 \times E.A. \right), \text{ or zero if such calculation is negative,}$$

where

- A = the excess of recognized expenditure for transportation over the amount calculated in clause (a),
- B = the sum of the day school A.D.E. of resident-internal pupils of the board and the day school A.D.E. of resident-external pupils of the board,

GRANT FOR TECHNICAL EDUCATION

25. A board shall be paid, in respect of the additional costs to the board of providing technical education programs and services, a grant equal to the product of the day school A.D.E. of resident-internal pupils of the board and the amount per pupil that is set out in Column 9 of Table 2 opposite the name of the board in Column 1 of Table 2.

GRANTS FOR PROGRAMS IN LIEU OF PROVINCIAL SERVICES FOR BLIND, DEAF, OR DEAF-BLIND PUPILS

26.- (1) Where a board provides in its schools a special education program in lieu of an education program provided in a provincial school for blind, deaf or deaf-blind pupils or other program approved by the Minister, the board, subject to the approval of the Minister, shall be paid a grant equal to the product of,

- (a) the sum of the number of teachers approved by the Minister and one half of the number of teacher assistants approved by the Minister employed by the board for the purpose of providing such a special education program, and
- (b) \$48,200 in the case of a program for elementary school pupils or \$55,400 in the case of a program for secondary school pupils.

(2) Subject to the approval of the Minister, where a board employs a qualified interpreter to assist an exceptional pupil who is otherwise admissible to a provincial school who is identified by the board's identification placement and review committee, established under O. Reg. 554/81, as deaf or hard-of-hearing or employs a qualified transcriber to assist the teacher of an exceptional pupil who is identified by the board's identification placement and review committee as blind, the board shall be paid a grant calculated as follows:

$$A - \left(\frac{A}{100 \times B} \times MR2 \times E.A. \right), \text{ or zero if such calculation is negative}$$

where,

A = the sum of,

- (a) the number of interpreters approved by the Minister multiplied by \$34,000, and
- (b) number of transcribers approved by the Minister multiplied by \$28,000.

B = the sum of,

- (a) the day school A.D.E. of resident-internal pupils of the board, and
- (b) the day school A.D.E. of non-resident pupils of the board.

GRANTS FOR EDUCATION PROGRAMS IN CARE, TREATMENT AND CORRECTIONAL FACILITIES

27. - (1) Where a board employs a teacher to provide an educational program in,

- (a) a psychiatric facility,
- (b) an approved charitable institution as defined in the Charitable Institutions Act;
- (c) an agency approved under subsection 8(1) of Part I (Flexible Services) of the Child and Family Services Act;
- (d) an approved home as defined in the Homes for Retarded Persons Act;
- (e) a place of temporary detention, open custody or secure custody continued or established under section 89 of Part IV (Young Offenders) of the Child and Family Services Act;
- (f) a home for special care approved or licensed under the Homes for Special Care Act;
- (g) a Crippled Children's Treatment Centre classified as a Group K Hospital under the Public Hospitals Act;
- (h) The Hospital for Sick Children, Toronto;
- (i) The Children's Hospital of Eastern Ontario, Ottawa;
- (j) Bloorview Children's Hospital, Toronto;
- (k) Children's Hospital of Western Ontario, London;
- (l) Lyndhurst Hospital, Toronto;

- (m) a hospital in which an education program is discontinued subsequent to December, 1980 as a result of dissolution of a board established under section 68 of the Act;
- (n) a nursing home approved or licensed under the Nursing Homes Act,
- (o) a correctional institution as defined in the Ministry of Correctional Services Act;
- (p) a place of secure or open custody designated under section 24 of the Young Offenders Act (Canada) or place of temporary detention designated under subsection 7(1) of that Act.

that is situated within the area of jurisdiction of the board and in which no education program is provided by the Ministry and the Minister approves such education program, the board shall be paid a grant equal to,

- (q) the expenditure in 1992 for salary and related employee benefits of the teacher and an additional amount not in excess of \$2,500 per teacher in respect of the expenditure of the board for administrative, consultative and supervisory services, for replacement of furniture and equipment and for the purchase of instructional supplies in respect of such program, and
- (r) expenditure in 1992 for salary and related employee benefits of a teacher-aide to assist a teacher in the provision of such educational program and an additional amount not in excess of \$1,220 for each such teacher-aide.

(2) The approval of the Minister referred to in subsection (1) shall be given only where the board has entered into a written agreement with the facility, home or institution, or the administrator thereof, setting out the responsibilities of the facility, home or institution for the provision of accommodation and the responsibilities of the board for the provision of the education program, including the number of teachers that the board agrees to provide.

(3) Where a board referred to in subsection (1) incurs an expenditure for furniture or equipment or both for a classroom for an education program referred to in subsection (1), the board shall be paid a grant equal to the approved portion of such expenditure, except that the grant in respect of furniture and equipment for the classroom shall in no case exceed \$3,300.

(4) Where a board enters into a written agreement with a facility or hospital referred to in subsection (1), or with the administrator of such facility, to provide an educational program that was previously provided in the facility or hospital by the Ministry and the Minister approves such education program, the Minister may pay the board, in lieu of other grants payable under this Regulation in respect of the program, an amount equal to the operating cost that is approved by the Minister for the program.

**GRANT FOR SUMMER SCHOOL FOR SECONDARY SCHOOL PUPILS,
CONTINUING EDUCATION AND DRIVER EDUCATION**

28. A board shall be paid a grant equal to the greater of,
- (a) the product of,
 - (i) \$2,257, and
 - (ii) the sum of the continuing education A.D.E. for grant purposes for the board, the portion of the summer school A.D.E. for grant purposes that is in respect of secondary school pupils of the board and the portion of the average daily enrolment calculated under clause 3(a) of Ontario Regulation 89/91 (Calculation of Average Daily Enrolment) that is in respect of secondary school pupils who are enrolled in day school and who are enrolled in the classroom instruction portion of a course in driver education, and
 - (b) the product of,
 - (i) \$3,954 in the case of elementary school pupils other than elementary school pupils enrolled in courses for which credit is granted in the intermediate division or \$4,886 in the case of secondary school pupils or elementary school pupils enrolled in courses for which credit is granted in the intermediate division,
 - (ii) the quotient obtained by dividing the grant payable to the board under section 8 by the R.O.E., and
 - (iii) the sum calculated in subclause (a)(ii).

GRANT FOR HERITAGE LANGUAGE

29. Where a board conducts classes for heritage language instruction in a language other than English or French that are approved by the Minister, the board shall be paid a grant in respect of each such class that is equal to the product of \$41 and the number of hours of classroom instruction except that where the quotient obtained by dividing the number of elementary school pupils enrolled in all such classes conducted by the board by the number of such classes is less than 25, the \$41 per hour rate is reduced by the product of \$1.00 and the difference between such quotient and 25.

**ASSISTANCE FOR COST OF EDUCATION AND FOR BOARD,
LODGING AND TRANSPORTATION**

30. - (1) For the purpose of sections 31 to 38 inclusive,
- (a) "cost of education" means an amount equal to the fee calculated under sections 3 or 4, as the case requires, of Ontario Regulation /92, (Calculation of Fees for Pupils);
 - (b) "Crown establishment" means an establishment maintained by a Department of the Government of Canada, a Crown company, The Royal Canadian Mounted Police or Atomic Energy of Canada Limited, on lands held by the Crown in right of Canada that are not assessable for school purposes, and includes a reserve as defined in the Indian Act (Canada);

- (c) "Ontario Government establishment" means an establishment maintained by a Ministry of the Government of Ontario on lands held by the Crown in right of Ontario or an establishment maintained by Ontario Hydro on lands held by it and in respect of which no payment attributable to elementary or secondary school purposes is made under the provisions of subsection 52(9) of the Power Corporation Act.

(2) For the purposes of sections 31 to 38 inclusive, a person shall be considered not to reside in an Ontario Government establishment where the person resides in a residence owned by the person on lands that are within the Ontario Government establishment.

31. Where a pupil who is not resident in a Crown Establishment resides in a territorial district on land that is not part of a,

- (a) school section and the pupil attends a public school,
- (b) school section or separate school zone and the pupil attends a separate school, or
- (c) secondary school district and the pupil attends a secondary school

operated by a board, the Minister shall pay the board the cost of education of the pupil.

32. Where a pupil, whose parent or guardian resides on land that is not rateable for school purposes, resides in an Ontario Government establishment and attends a school operated by a board, the Minister shall pay the board the cost of education of the pupil.

33. Where a pupil,

- (a) who is resident within,
 - (i) a psychiatric facility,
 - (ii) an approved charitable institution as defined in the Charitable Institutions Act,
 - (iii) an agency approved under subsection 8(1) of Part I (Flexible Services) of the Child and Family Services Act;
 - (iv) an approved home as defined in the Homes for Retarded Persons Act,
 - (v) a home for special care approved or licensed under the Homes for Special Care Act,
 - (vi) a nursing home approved or licensed under the Nursing Homes Act, or
 - (vii) a place of secure custody or open custody designated under section 24 of the Young Offenders Act (Canada) or place of temporary detention designated under subsection 7(1) of that Act;
- (b) who is detained in a place of temporary detention, open custody or secure custody continued or established under section 89 of Part IV (Young Offenders) of the Child and Family Services Act;
- (c) who is detained in a correctional institution as defined in the Ministry of Correctional Services Act;

- (d) who is placed in an approved home as defined in the Mental Hospitals Act; or
- (e) who is a ward of the Crown under Part III (Child Protection) of the Child and Family Service Act, a ward of a children's aid society or in the care of a children's aid society and who has not been placed for adoption on a probationary basis,

attends a day school operated by a board and the pupil is registered as a non-resident pupil in respect of whom no fee is receivable from Canada under an agreement made pursuant to section 187 or 188 of the Act the Minister shall pay the board the cost of education of the pupil.

34. Where a board provides transportation to and from school or from school to school for a pupil for whom the Minister pays the cost of education, the Minister shall pay the board an amount equal to the amount that would be approved by the Minister for grant purposes for transportation if the pupil were a resident pupil of the board.

35. Where under subsection 76(3), 190(9) or (12) of the Act, a board reimburses a parent or guardian of a pupil for whom the Minister pays the cost of education for the cost of board and lodging and transportation once a week from the pupil's residence to school and return, the Minister shall pay the board an amount approved by the Minister for grant purposes of the expenditure in respect of the pupil for board, lodging and transportation.

PAYMENTS TO GOVERNING AUTHORITIES

36. Where a pupil, who is not a resident in a Crown Establishment attends a school supported by local taxation in Manitoba or Quebec, and the pupil resides in a territorial district on land that is not part of,

- (a) a school section or separate school zone and the pupil attends an elementary school, or
- (b) a secondary school district and the pupil attends a secondary school,

the Minister shall pay the governing authorities of the school the amount agreed upon between the governing authorities of the school and the Minister.

37. Where a pupil,

- (a) resides in a territorial district;
- (b) is resident in a school section, a separate school zone or a Crown establishment; and
- (c) attends an elementary school that is supported by taxation in Manitoba or Quebec,

and, where in the opinion of the Minister,

- (d) daily transportation to the elementary school that the pupil would be required to attend in Ontario is impracticable due to distance and terrain, and
- (e) the provision of board, lodging and transportation once a week is impracticable because of the age or handicap of the pupil,

the Minister shall pay the governing authorities of the elementary school in respect of the education and related costs of such pupil amounts agreed upon between the governing authorities of the elementary school and the Minister.

38. Where a pupil,

- (a) resides in a territorial district;
- (b) is not resident in a school section, a separate school zone or a Crown establishment; and
- (c) attends a school operated by the Indian Affairs Branch of the Department of Indian Affairs and Northern Development on a reserve,

the Minister shall pay the Crown in right of Canada in respect of the education of such pupil an amount agreed upon between the Department of Indian Affairs and Northern Development and the Minister.

ASSISTANCE FOR OPEN-ACCESS TUITION FEES

39.- (1) A board other than a board referred to in subsection (2) shall be paid a grant equal to the sum of the amounts that are determined in respect of each of the boards with which the board has substantially the same or part of the same area of jurisdiction, calculated as follows,

$$A \times (B - D)$$

where A and B have the same meaning as in clause (b) of the definition "recognized tuition fees", and where,

D = the greater of,

- (i) the amount referred to as C in clause (b) of the definition "recognized tuition fees", and
- (ii) the tuition fee that would be charged by the board for a non-resident pupil of the board as determined under clause 3(1)(a) of Ontario Regulation /92 (Calculation of Fees for Pupils),

and where the amount is negative, it shall be zero.

(2) A Roman Catholic school board to which subsection 129(4) of the Act applies shall be paid a grant equal to the sum of the amounts that are determined in respect of each of the public boards with which the board has substantially the same or part of the same area of jurisdiction, calculated as follows,

$$A \times (B - C) \times \left(1 - \frac{E}{F}\right)$$

where A, B, and C have the same meaning as in clause (b) of the definition "recognized tuition fees", and where,

- E = the quotient obtained by dividing the E.A. for the Roman Catholic school board by the day school A.D.E. of resident-external pupils of the Roman Catholic school board, and
- F = the quotient obtained by dividing the E.A. for the public board with which the Roman Catholic school board has substantially the same or part of the same area of jurisdiction by the sum of the day school A.D.E. of resident-internal pupils and the day school A.D.E. of resident-external pupils of the public board.

ASSISTANCE FOR EN BLOC TRANSFER

40. (1) A public board set out in Column 1 of Table 4 shall be paid a grant set out opposite in Column 3 of Table 4 in respect of the transfer, as an entire educational program, of one or more secondary schools operated by the public board to a Roman Catholic school board, by agreement between the two boards and the transfer is approved by the Minister, to assist the public board in offsetting operating costs in respect of employee salaries and benefits and administrative and other expenditures that are related to the operation of the school or schools and that could not be transferred to the Roman Catholic school board.

(2) The Carleton Board of Education, The Carleton Roman Catholic Separate School Board, The Ottawa Board of Education and The Ottawa Roman Catholic Separate School Board shall be paid a grant set out in Columns 2 and 3 of Table 4 opposite the name of the board in Column 1 of Table 4 in respect of the transfer, as an entire educational program, of one or more schools to The Ottawa-Carleton French-language School Board to assist in offsetting operating costs in respect of employee salaries and benefits and administrative and other expenditures that are related to the operation of the school or schools and that could not be transferred to The Ottawa-Carleton French-language School Board.

(3) The conseil des écoles séparées catholiques de langue française de Prescott-Russell shall be paid a grant set out in Columns 2 and 3 of Table 4 opposite the name of the board in Column 1 of Table 4 to assist in offsetting operating costs assumed by the conseil and which, prior to January 1, 1992 were related to the operations of the English-language schools of the Prescott and Russell County Roman Catholic Separate School Board.

SECONDARY SCHOOL REORGANIZATION GRANT

41. Where on or after the first day of January 1988, as a result of the reorganization of a French-English mixed secondary language school operated by the board prior to September 1, 1985, a board establishes a French-language secondary school under section 291 of the Act, a grant, subject to the approval of the Minister, is payable to the board as follows,

- (a) where such school commenced operation in 1988, 1989, or 1990,
 - (i) \$485 per day school pupil enrolled at the school on the last day in September of 1992 where such enrolment is 100 or fewer; or
 - (ii) the lesser of \$60,700 and the amount of \$42,400 plus \$61 per day school pupil enrolled at the school on the last day in September of 1992 where such enrolment is greater than 100,
- (b) where such school commenced operation in 1991,
 - (i) \$970 per day school pupil enrolled at the school on the last day in September of 1992 where such enrolment is 100 or fewer; or
 - (ii) the lesser of \$121,400 and the amount of \$84,800 plus \$122 per day school pupil enrolled at the school on the last day in September of 1992 where such enrolment is greater than 100, and
- (c) where such school commences operation in 1992,
 - (i) \$1,455 per day school pupil enrolled at the school on the last day in September 1992 where such enrolment is 100 or fewer, or

- (ii) the lesser of \$182,100 and the amount of \$127,200 plus \$183 per day school pupil enrolled at the school on the last day in September 1992 where such enrolment is greater than 100.

ADJUSTMENT IN RESPECT OF CHANGE IN TAX REVENUE

42. For the purpose of this section and section 43,

- (a) "equalized assessment for a board for 1991" means equalized assessment for a board as defined in Ontario Regulation 86/91 (General Legislative Grants) except that equivalent assessment for a municipality or locality shall be calculated using the rate levied in 1991 rather than the rate levied in 1990;
- (b) "change in taxation for 1991" for a board is the amount calculated as follows,

$$\frac{A - B}{C} \times C$$

where,

A = the equalized assessment for the board for 1991 that is calculated using, for each organized municipality within the jurisdiction of the board,

I. the assessment for 1991,

II. the tax levied under subsections 159(12) and (13) of the Municipal Act that is allocated or paid to the board in 1991, and

III. the payment in lieu of taxes for 1991 payable to the board,

as shown in the audited financial report of such municipality for 1991,

B = the equalized assessment for the board for 1991,

C = the amounts the board requisitioned on, or levied or caused to be levied in, the municipalities and localities within the jurisdiction of the board,

and the amount calculated may be a positive or negative amount;

- (c) "net adjustment in tax revenue" in respect of a board is calculated as follows,

$$C - B - A$$

where,

A = the change in taxation for 1991 for the board,

B = taxes receivable in 1991 under section 35 of the Assessment Act,

C = amounts charged to the board by a municipality in 1991 under section 421 of the Municipal Act,

and the amount calculated may be a positive or negative amount; and

- (d) "net expenditure for 1991" means, in respect of a board, the excess of,
- (i) the sum of the current expenditure for 1991, amounts provided in 1991 for reserves and reserve funds, and tax adjustments charged to the board in 1991,
- over,
- (ii) current revenue for 1991 including transfers in such year from reserves and other funds and excluding current revenue from taxes, subscriptions in lieu of taxes, payments in lieu of taxes and trailer fees;
- (e) "net recognized expenditure for 1991" means the excess of the sum of R.O.E., R.E.E., expenditure approved for capital project grants, recognized expenditure for textbooks, recognized expenditure for transportation, the eligible sum for full-day kindergarten, the eligible sum for French as a second language and the eligible sum for Native as a second language as defined in section 1 of Ontario Regulation 86/91 (General Legislative Grants), taxes receivable in 1991 under section 35 of the Assessment Act, and amounts charged to the board by a municipality in 1991 under section 421 of the Municipal Act over the sum of grants payable under Sections 8, 20, 22, 23 24 and 51 and subsections 16(1) and 17(1) of such Regulation, as adjusted under Section 43 thereof.

43. In respect of a board an amount calculated as follows;

$$A \times \frac{B}{C}$$

where,

- A = the net adjustment in the tax revenue for the board determined under clause 42 (c),
- B = the net recognized expenditure for 1991 for the board determined under clause 42 (e), and
- C = the net expenditure for 1991 for the board determined under clause 42 (d),

shall,

- (a) where the calculation results in a positive amount, be added to the grants payable to the board; and
- (b) where the calculation results in a negative amount, be deducted from the grants payable to the board.

ASSISTANCE IN RESPECT OF DEBENTURES

44. A board shall be paid a grant equal to the sum of,

- (a) the portion acceptable to the Minister in respect of expenditure for debt charges on debentures issued by the board, or on its behalf, on a secondary school building that is being used jointly by a public board and a Roman Catholic school board, and
- (b) the lesser of the amounts determined by the following calculations:
 - (i) $A - (0.000097 \times E.A.)$, or zero if such calculation is negative, and

- (ii) $A - \left(\frac{A}{B \times 25} \times MR1 \times E.A. \right)$, or zero if such calculation is negative,

where,

$$A = A^1 + A^2 - A^3 - A^4$$

- A^1 = the portion acceptable to the Minister in respect of expenditure for debt charges on debentures issued by the board, or on its behalf, prior to the first day of April, 1980 that is not approved by the Minister for inclusion in R.E.E.,
- A^2 = in the case of a Roman Catholic school board, the portion acceptable to the Minister in respect of payments made to a public board or a diocese in respect of debt charges on debentures related to a lease or purchase of a school building,
- A^3 = the portion of the debt charges included in A^1 that is in respect of debt charges described in clause (a),
- A^4 = in the case of a public board, the portion acceptable to the Minister in respect of payments received from a Roman Catholic school board in respect of debt charges on debentures related to a lease or purchase of a school building,
- B = day school A.D.E. of resident-internal pupils of the board.

SPECIAL COMPENSATION FOR POOLING

45. A public board set out in Column 1 of Table 1 shall be paid a grant in the amount set out opposite in Column 2 of Table 1 in respect of the assessment and tax adjustments effected by Ontario Regulation 67/91, Ontario Regulation 68/91, and Ontario Regulation 344/91.

GRANT FOR AN ISOLATE BOARD

46. For the purpose of section 47,

- (a) "local taxation for grant purposes" means, the sum of,
- (i) the payment in lieu of taxes receivable by the isolate board,
 - (ii) the portion of tax levied under subsections 159(12) and (13) of the Municipal Act that is allocated or paid to the isolate board, and
 - (iii) the sum of the products obtained by multiplying, for each municipality or locality within the area of jurisdiction of the isolate board,
 - a. the quotient obtained by dividing the product of 100 and the assessment by the A.E.F. for grant purposes, and
 - b. 0.00645 for elementary school purposes, or 0.00518 for secondary school purposes,

except where the municipality or locality is within the area of jurisdiction of a divisional board of education or a district or county combined separate school board, in which case the amount determined for the municipality or locality for the purpose of this subclause shall be the product of the assessment for the municipality or locality, 0.001 and the mill rate levied on residential property in the municipality or locality for elementary or secondary school purposes as the case may be in respect of such divisional board or district or county separate school board;

- (b) "net expenditure" means, the positive or negative sum obtained by subtracting from the isolate board's expenditure that is acceptable to the Minister, an amount that is acceptable to the Minister as revenue of the isolate board from grant payable under sections 31 to 35 inclusive and from sources other than local taxation and legislative grants.

47. - (1) Where, in respect of an isolate board except an isolate board referred to in subsection (3), the net expenditure exceeds the local taxation for grant purposes a grant equal to such excess shall be paid to the isolate board.

(2) Where, in respect of an isolate board except an isolate board referred to in subsection (3) the local taxation for grant purposes exceeds the net expenditure, a portion of the legislative grants paid to the isolate board in previous years equal to such excess shall be paid by the isolate board to the Province of Ontario.

(3) Where in the year 1992,

- (a) a district school area board is elected for a new district school area, a secondary school board is formed for a new secondary school district or a separate school board is elected for a new separate school zone;
- (b) information respecting the totals of the commercial assessment and of the residential and farm assessment rateable for public school purposes in the district school area, for secondary school purposes in the secondary school district or for separate school purposes in the separate school zone, as the case may be, is not available prior to the 1st day of July; and
- (c) such isolate board commences to operate a school on or after the 1st day of July or enters into an agreement with another board for the education in such year of its resident pupils,

the isolate board shall be paid a grant equal to its net expenditure.

GRANT FOR A BOARD ON TAX EXEMPT LAND

48. For the purposes of sections 49 and 50, "cost of operating" means the excess of,

- (a) the current expenditure that is acceptable to the Minister for grant purposes excluding expenditure for debt charges, capital appurtenances, restoration of destroyed and damaged capital appurtenances, capital element included in rent, provision for a reserve for working funds, provisions for reserve funds and P.A.C. for resident-external pupils,

over the sum of,

- (b) current revenue from sources other than from,
 - (i) legislative grants,
 - (ii) the organization for which the board was established, and
 - (iii) refunds of expenditure, no part of which is eligible for grant; and
- (c) the excess of current expenditure for,
 - (i) transportation of pupils, and
 - (ii) board, lodging and weekly transportation of pupils,over, in each case, the amount approved by the Minister for such purpose.

49. A board that is appointed under section 68 of the Act, other than a board that operates a school in a sanatorium, a hospital, a crippled children's treatment centre or a centre for the treatment of cerebral palsy, shall be paid a grant of fifty per cent of the lesser of,

- (a) the board's cost of operating; and
- (b) the sum of,
 - (i) the product of \$3,954 in the case of an elementary school pupil or \$4,886 in the case of a secondary school pupil and the sum of,
 - a. the average daily enrolment calculated under section 2 of Ontario Regulation 89/91 (Calculation of Average Daily Enrolment),
 - b. the continuing education A.D.E. for grant purposes,
 - c. the average daily enrolment calculated under section 3 of Ontario Regulation 89/91 (Calculation of Average Daily Enrolment) that is in respect of enrolment of pupils of the board in summer schools conducted by the board in a course for which credit is granted or in a course that the board is authorized or required to provide in its day school program in grades 1 to 8, and the course is approved by the Minister for grant purposes, and
 - d. the average daily enrolment calculated under clause 3 (a) of Ontario Regulation 89/91 (Calculation of Average Daily Enrolment) that is in respect of enrolment of pupils of the board in the classroom instruction portion of a course of driver education conducted by the board,
 - (ii) the tuition fees payable by the board,
 - (iii) the portion approved by the Minister for grant purposes of the board's expenditure for the transportation of pupils.

50. A board that is appointed under section 68 of the Act and that operates a school in a sanatorium, a hospital, a crippled children's treatment centre or a centre for the treatment of cerebral palsy shall be paid a grant of,

- (a) 80 per cent of the salaries of teachers and temporary teachers for the current year;
- (b) 80 per cent of the excess of,
 - (i) expenditure for the current year approved by the Minister for grant purposes for transportation of pupils, and board, lodging and weekly transportation of pupils,over,
 - (ii) the general legislative grants payable under sections 34 and 35, and
- (c) 50 per cent of the excess of,
 - (i) the sum of the cost of operating for the current year and the revenue for the current year referred to in clause 48 (b),over,
 - (ii) expenditure for the current year for,
 - a. salaries of teachers and temporary teachers,
 - b. transportation of pupils, and
 - c. board, lodging and weekly transportation of pupils.

CATEGORY 4 - CAPITAL GRANTS

CAPITAL PROJECTS GRANTS

51. - (1) A board shall be paid a grant in respect of each project of the board for the acquisition of capital appurtenances that is approved by the Minister for direct capital grant financing, calculated as follows,

$$A - \left(\frac{A}{100 \times B} \times C \times E.A. \right)$$

where,

A = the lesser of the project cost approved by the Minister for grant purposes and the expenditure of the board that is the sum of,

- (i) current expenditure on the project, and
- (ii) expenditure on the project in 1992 and prior years from funds other than current revenue except expenditure for which a grant is payable under a previous regulation,

B = the sum of,

- (i) the day school A.D.E. of resident-internal pupils of the board, and
- (ii) the day school A.D.E. of resident-external pupils of the board,

C = the amount determined as follows,

- (i) 0.000009 in respect of a project for provision of a secondary school, or an addition thereto, operated under Part XII of the Act, or
- (ii) 0.000072 in respect of a growth related project for the provision of a secondary school, or an addition thereto, or a secondary school site approved by the Minister on or after April 20, 1989 and is a project other than a project referred to in (i), or
- (iii) 0.000131 in respect of a growth related project for the provision of an elementary school, or an addition thereto, or an elementary school site approved by the Minister on or after April 20, 1989, or
- (iv) zero in respect of a project for the provision of a child care centre, or
- (v) 0.000045 in respect of other projects for secondary school purposes, or
- (vi) 0.000082 in respect of other projects for elementary school purposes.

(2) A board shall be paid, in respect of each project of the board approved by the Minister for grant purposes for the renewal of technological equipment, a grant equal to the lesser of \$12,500 and the amount approved by the Minister as contributions made by business, industry and labour to the board for such project.

(3) A board shall be paid, in respect of the research and design of a project of the board approved by the Minister to meet the requirements of the "Reasonable Use Policy" of the Ministry of the Environment, a grant equal to the product of 0.9 and the lesser of the amount approved by the Minister and the expenditure of the board for the research and design of such project.

TABLE 1

SPECIAL COMPENSATION FOR POOLING

Column 1	Column 2
<u>BOARDS OF EDUCATION</u>	<u>SPECIAL COMPENSATION</u>
Cochrane-Iroquois Falls	
- Elementary Schools	105,864
- Secondary Schools	109,620
Espanola	
- Elementary Schools	93,616
- Secondary Schools	-
Hamilton	
- Elementary Schools	558,736
- Secondary Schools	357,582
Hearst	
- Elementary Schools	4,332
- Secondary Schools	41,756
Kapuskasing	
- Elementary Schools	251,168
- Secondary Schools	176,409
Lambton County	
- Elementary Schools	-
- Secondary Schools	54,191
Metropolitan Toronto	
- Elementary Schools	2,713,582
- Secondary Schools	4,407,866
Nipissing	
- Elementary Schools	-
- Secondary Schools	124,414
Sault Ste Marie	
- Elementary Schools	218,652
- Secondary Schools	96,928
Stormont, Dundas and Glengarry	
- Elementary Schools	213,978
- Secondary Schools	249,746
Sudbury	
- Elementary Schools	376,457
- Secondary Schools	552,395
Timmins	
- Elementary Schools	198,207
- Secondary Schools	183,406
Windsor	
- Elementary Schools	-
- Secondary Schools	617,674

TABLE 2
1992 SELECTED GRANTS (\$'S PER PUPIL)

(1)	(2) SMALL SCHOOLS	(3) SMALL BOARD	(4) SMALL SECTIONS	(5) GOODS & SERVICES	(6) COMP. EDUCATION	(7) LANGUAGE INSTRUCTION	(8) MEDICAL SCHOOLS	(9) TECHNICAL EDUCATION	(10) TOTAL	(11) QUALIFICATIONS & EXPERIENCE
<u>BOARDS OF EDUCATION</u>										
TIKOKAN										
Elementary	-	421.04	-	383.57	108.00	-	-	-	912.61	-
Secondary	1,124.61	565.49	-	488.84	68.00	-	-	143.75	2,390.69	-
TARRANT										
Elementary	-	-	-	-	-	-	-	-	-	48.68
Secondary	-	-	-	-	-	6.21	-	-	6.21	-
TRUCE										
Elementary	9.74	-	-	20.00	-	-	-	-	29.74	12.24
Secondary	99.91	45.86	-	20.00	-	-	-	-	165.77	62.27
WARLETON										
Elementary	-	-	-	-	-	27.40	-	-	27.40	58.36
Secondary	-	-	-	-	-	54.14	-	-	54.14	32.72
WENTRAL ALGOMA										
Elementary	27.69	139.40	-	339.20	108.00	-	-	-	634.29	241.98
Secondary	-	225.97	-	458.00	68.00	-	-	94.10	846.07	105.54
WAPLEAU										
Elementary	-	672.18	-	379.10	108.00	-	-	-	1,159.28	-
Secondary	1,432.40	445.94	502.68	477.43	68.00	-	1,033.95	16.77	3,977.17	-
WILCHRAHE IROQUOIS FALLS										
Elementary	-	155.24	-	376.33	108.00	-	-	-	639.57	46.40
Secondary	238.61	213.48	65.39	475.64	68.00	-	286.98	104.81	1,432.91	71.63
WYDEN										
Elementary	136.65	88.11	-	383.57	180.00	-	-	-	788.33	3.70
Secondary	411.64	164.15	-	488.84	115.00	-	-	4.90	1,184.53	-
YFFERIN										
Elementary	-	13.10	-	-	-	-	-	-	13.10	-
Secondary	-	98.03	-	-	-	-	-	46.95	144.98	-
YRHAM										
Elementary	-	-	-	-	-	8.19	-	-	8.19	-
Secondary	-	-	-	-	-	-	-	-	-	-
ST PARRY SOUND										
Elementary	136.98	77.87	-	256.77	71.00	-	-	-	542.62	-
Secondary	-	181.44	-	327.24	45.00	-	-	35.88	589.56	-
GIN										
Elementary	-	-	-	-	-	17.94	-	-	17.94	13.10
Secondary	2.89	10.59	-	-	-	0.57	-	-	14.05	-
IPANOLA										
Elementary	78.40	167.67	-	256.77	108.00	-	-	-	610.84	145.19
Secondary	-	214.01	48.37	327.24	68.00	-	14.69	42.57	714.88	45.91
ISEX										
Elementary	9.02	-	-	-	-	3.68	-	-	12.70	25.62
Secondary	-	-	-	-	-	-	-	-	-	128.05
FT FRANCES RAINY RIVER										
Elementary	91.41	114.93	-	383.57	108.00	-	-	-	697.91	78.00
Secondary	274.66	175.13	-	488.84	68.00	-	-	68.42	1,075.05	31.66
FONTENAC										
Elementary	29.24	-	4.58	14.75	71.00	-	-	-	119.57	120.63
Secondary	29.36	-	8.71	18.44	45.00	-	18.79	32.18	172.48	146.50
GALDTON										
Elementary	507.22	314.65	-	383.57	108.00	-	-	-	1,313.44	51.81
Secondary	1,248.38	281.22	142.49	488.84	68.00	-	-	158.93	2,387.86	-
GY										
Elementary	-	-	-	-	-	-	-	-	-	-
Secondary	-	-	-	-	-	-	-	-	-	66.49
ELIMAND										
Elementary	-	17.57	-	-	-	-	-	-	17.57	-
Secondary	-	88.55	-	-	-	-	-	30.22	118.77	2.46

TABLE 2
1992 SELECTED GRANTS (\$'S PER PUPIL)

(1)	(2) <u>SMALL SCHOOLS</u>	(3) <u>SMALL BOARD</u>	(4) <u>SMALL SECTIONS</u>	(5) <u>GOODS & SERVICES</u>	(6) <u>COMP. EDUCATION</u>	(7) <u>LANGUAGE INSTRUCTION</u>	(8) <u>MIXED SCHOOLS</u>	(9) <u>TECHNICAL EDUCATION</u>	(10) <u>TOTAL</u>	(11) <u>QUALIFICATIONS & EXPERIENCE</u>
<u>BOARDS OF EDUCATION</u>										
HALIBURTON										
Elementary	109.00	129.61	--	170.91	71.00	--	--	--	480.52	--
Secondary	--	261.95	--	217.08	45.00	--	--	31.07	555.10	--
HALTON										
Elementary	--	--	--	--	--	40.49	--	--	40.49	--
Secondary	--	--	--	--	--	19.32	--	--	19.32	27.79
HAMILTON										
Elementary	--	--	--	--	144.00	38.83	--	--	182.83	57.51
Secondary	13.76	--	1.74	--	92.00	47.19	--	--	154.69	87.88
HASTINGS										
Elementary	14.90	--	--	20.00	--	--	--	--	34.90	21.64
Secondary	--	--	--	20.00	--	--	--	--	20.00	116.79
HEARST										
Elementary	--	496.12	--	383.57	108.00	--	--	--	987.69	--
Secondary	4,280.90	1,433.27	--	487.40	68.00	--	--	--	6,269.57	--
HORNEPAYNE										
Elementary	--	743.39	--	383.57	108.00	--	--	--	1,234.96	--
Secondary	3,720.93	1,299.51	--	486.04	68.00	--	--	346.82	5,921.30	--
HURON										
Elementary	7.26	--	--	--	--	--	--	--	7.26	111.31
Secondary	--	47.42	--	--	--	--	--	--	47.42	55.58
KAPUSKASING										
Elementary	203.69	320.12	--	382.46	108.00	--	--	--	1,014.27	--
Secondary	654.71	301.76	47.98	480.78	68.00	--	20.17	27.02	1,600.42	--
KENORA										
Elementary	54.27	121.21	--	383.57	180.00	--	--	--	739.05	171.10
Secondary	--	188.93	--	486.64	115.00	11.62	--	--	802.19	93.22
KENT										
Elementary	--	--	--	--	--	--	--	--	--	109.04
Secondary	--	--	--	--	--	--	--	--	--	147.05
KIRKLAND LAKE										
Elementary	206.35	166.73	--	338.69	71.00	--	--	--	782.77	210.95
Secondary	405.60	207.24	61.69	423.31	45.00	--	--	1.67	1,144.51	44.00
LAKE SUPERIOR										
Elementary	5.51	127.24	--	383.57	108.00	--	--	--	624.32	--
Secondary	780.41	195.28	23.68	488.84	68.00	--	29.93	--	1,586.14	--
LAKEHEAD										
Elementary	14.17	--	--	213.61	108.00	--	--	--	335.78	229.46
Secondary	--	--	--	267.01	68.00	--	--	--	335.01	289.88
LAMBTON										
Elementary	14.47	--	4.45	--	--	--	--	--	18.92	--
Secondary	29.92	--	8.76	--	--	36.59	13.67	--	88.94	63.47
LANARK										
Elementary	--	--	--	--	71.00	--	--	--	71.00	17.08
Secondary	--	68.17	--	--	45.00	--	--	--	113.17	83.02
LEEDS & GRENVILLE										
Elementary	25.17	--	--	--	--	--	--	--	25.17	93.38
Secondary	41.74	4.95	--	--	--	--	--	--	46.69	128.05
LENNOX & ADDINGTON										
Elementary	51.43	23.60	--	20.00	--	--	--	--	95.03	10.25
Secondary	89.13	110.17	--	20.00	--	--	--	24.35	243.65	34.48
LINCOLN										
Elementary	--	--	--	--	71.00	--	--	--	71.00	146.90
Secondary	--	--	--	--	45.00	--	--	--	45.00	109.41
LONDON										
Elementary	--	--	1.70	--	71.00	32.81	--	--	105.51	--
Secondary	--	--	3.57	--	45.00	78.92	6.92	16.37	150.78	10.85

TABLE 2
1992 SELECTED GRANTS (\$'S PER PUPIL)

(1)	(2) SMALL SCHOOLS	(3) SMALL BOARD	(4) SMALL SECTIONS	(5) GOODS & SERVICES	(6) COMP. EDUCATION	(7) LANGUAGE INSTRUCTION	(8) MIXED SCHOOLS	(9) TECHNICAL EDUCATION	(10) TOTAL	(11) QUALIFICATIONS & EXPERIENCE
<u>BOARDS OF EDUCATION</u>										
MANITOULIN										
Elementary	58.72	165.19	--	290.19	180.00	--	--	--	694.10	--
Secondary	--	233.83	--	352.11	115.00	--	--	39.40	740.34	5.28
METRO TORONTO										
Elementary	--	--	--	--	144.00	122.87	--	--	266.87	--
Secondary	--	--	--	--	92.00	303.73	--	--	395.73	--
MICHIGICOTEN										
Elementary	--	431.27	--	383.57	108.00	--	--	--	922.84	--
Secondary	1,644.91	308.65	214.89	480.15	68.00	--	--	27.14	2,743.74	41.98
MIDDLESEX										
Elementary	12.24	--	--	--	--	--	--	--	12.24	47.26
Secondary	39.22	49.42	--	--	--	3.25	--	14.16	106.05	46.44
MUSKOKA										
Elementary	54.91	0.06	--	170.91	71.00	--	--	--	296.88	--
Secondary	--	97.78	--	217.08	45.00	--	--	34.37	394.23	33.07
NIAGARA SOUTH										
Elementary	1.59	--	--	--	71.00	--	--	--	72.59	84.30
Secondary	13.01	--	0.05	--	45.00	2.68	--	7.92	68.66	159.04
NIPIGON-RED ROCK										
Elementary	185.90	246.57	--	383.57	108.00	--	--	--	924.04	--
Secondary	849.37	448.94	--	488.84	68.00	--	--	116.98	1,972.13	79.86
NIPISSING										
Elementary	30.38	--	8.63	170.91	71.00	--	--	--	280.92	58.09
Secondary	79.47	41.47	15.28	217.08	45.00	15.75	25.25	--	439.30	65.94
NORFOLK										
Elementary	--	--	--	--	--	12.55	--	--	12.55	5.41
Secondary	--	57.41	--	--	--	--	--	--	57.41	--
NORTH SHORE										
Elementary	28.99	111.81	--	292.23	108.00	--	--	--	541.03	93.09
Secondary	271.46	132.84	8.23	362.37	68.00	--	--	13.20	856.10	--
NORTHUMBERLAND & NEWCASTLE										
Elementary	13.85	--	--	--	--	--	--	--	13.85	--
Secondary	--	--	--	--	--	--	--	--	--	--
OTTAWA										
Elementary	--	--	--	--	108.00	169.53	--	--	277.53	--
Secondary	--	--	--	--	68.00	147.72	--	--	215.72	--
OXFORD										
Elementary	--	--	--	--	--	--	--	--	--	2.28
Secondary	--	--	--	--	--	--	--	--	--	42.22
PEEL										
Elementary	--	--	--	--	--	149.46	--	--	149.46	--
Secondary	--	--	--	--	--	121.68	--	--	121.68	85.84
PERTH										
Elementary	--	--	--	--	--	--	--	--	--	--
Secondary	--	24.70	--	--	--	--	--	1.93	26.63	32.36
PETERBOROUGH										
Elementary	4.39	--	--	--	--	--	--	--	4.39	--
Secondary	13.53	--	--	--	--	--	--	1.80	15.33	13.02
PRESCOTT & RUSSELL										
Elementary	35.42	103.32	24.60	--	71.00	--	--	--	234.34	--
Secondary	416.95	216.97	67.53	20.00	45.00	--	--	--	766.45	29.25
PRINCE EDWARD										
Elementary	25.51	89.01	--	20.00	--	--	--	--	134.52	117.86
Secondary	--	208.93	--	20.00	--	--	--	26.40	235.33	75.28
RED LAKE										
Elementary	--	188.68	--	383.57	180.00	--	--	--	752.25	--
Secondary	363.87	302.03	--	488.84	115.00	--	--	--	1,269.74	--

TABLE 2
1992 SELECTED GRANTS (\$'S PER PUPIL)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	<u>SMALL</u> <u>SCHOOLS</u>	<u>SMALL</u> <u>BOARD</u>	<u>SMALL</u> <u>SECTIONS</u>	<u>GOODS &</u> <u>SERVICES</u>	<u>COMP.</u> <u>EDUCATION</u>	<u>LANGUAGE</u> <u>INSTRUCTION</u>	<u>MIXED</u> <u>SCHOOLS</u>	<u>TECHNICAL</u> <u>EDUCATION</u>	<u>TOTAL</u>	<u>QUALIFICATIONS</u> <u>& EXPERIENCE</u>
<u>BOARDS OF EDUCATION</u>										
RENFREW										
Elementary	48.74	--	--	1.57	71.00	--	--	--	121.31	--
Secondary	62.07	--	--	12.34	45.00	--	--	--	119.41	148.81
SAULT STE MARIE										
Elementary	65.36	--	--	247.35	108.00	--	--	--	420.71	216.93
Secondary	--	6.51	--	311.67	68.00	--	--	--	386.18	222.68
SIMCOE										
Elementary	1.70	--	--	--	--	--	--	--	1.70	92.67
Secondary	13.19	--	3.66	--	--	--	--	2.16	19.01	69.69
STORMONT DUNDAS GLENGARRY										
Elementary	31.07	--	7.96	--	71.00	--	--	--	110.03	66.90
Secondary	--	--	11.49	--	45.00	--	26.18	16.97	99.64	151.90
SUDBURY										
Elementary	35.55	--	--	170.91	108.00	--	--	--	314.46	121.47
Secondary	35.51	--	--	217.08	68.00	--	27.48	6.85	354.92	214.54
TIMISKAMING										
Elementary	154.86	107.49	--	277.84	71.00	--	--	--	611.19	65.76
Secondary	144.17	162.92	--	348.98	45.00	--	--	--	701.07	49.95
TIMMINS										
Elementary	13.67	74.19	18.07	255.31	108.00	--	--	--	469.24	100.16
Secondary	--	140.19	--	324.28	68.00	--	--	10.62	543.09	11.61
VICTORIA										
Elementary	39.72	--	--	--	--	--	--	--	39.72	--
Secondary	--	62.31	--	--	--	--	--	3.50	65.81	--
WATERLOO										
Elementary	0.91	--	--	--	71.00	35.31	--	--	107.22	45.83
Secondary	--	--	--	--	45.00	52.93	--	--	97.93	55.23
WELLINGTON										
Elementary	0.42	--	--	--	--	--	--	--	0.42	30.18
Secondary	--	--	--	--	--	45.06	--	--	45.06	104.48
WENTWORTH										
Elementary	--	--	--	--	--	9.60	--	--	9.60	9.96
Secondary	--	--	--	--	--	7.01	--	--	7.01	170.62
WEST PARRY SOUND										
Elementary	122.30	109.12	--	256.77	71.00	--	--	--	559.19	37.58
Secondary	--	203.10	--	327.24	45.00	--	--	90.27	665.61	89.36
WINDSOR										
Elementary	--	--	--	--	144.00	24.30	--	--	168.30	236.01
Secondary	--	--	--	--	92.00	45.32	--	--	137.32	281.43
YORK REGION										
Elementary	--	--	--	--	--	105.91	--	--	105.91	--
Secondary	--	--	--	--	--	78.87	--	--	78.87	--

TABLE 2
1992 SELECTED GRANTS (\$'S PER PUPIL)

(1)	(2) SMALL SCHOOLS	(3) SMALL BOARD	(4) SMALL SECTIONS	(5) GOODS & SERVICES	(6) COMP. EDUCATION	(7) LANGUAGE INSTRUCTION	(8) MIXED SCHOOLS	(9) TECHNICAL EDUCATION	(10) TOTAL	(11) QUALIFICATIONS & EXPERIENCE
ROMAN CATHOLIC SEPARATE SCHOOL BOARDS										
BRANT										
Elementary	56.92	49.08	14.31	-	-	2.04	-	-	122.35	-
Secondary	-	154.25	-	-	-	20.94	-	-	175.20	-
BRUCE-GREY										
Elementary	47.51	60.72	-	20.00	-	-	-	-	128.23	-
Secondary	221.63	207.03	-	20.00	-	-	-	-	448.66	-
CARLETON										
Elementary	-	-	-	-	-	5.25	-	-	5.25	10.25
Secondary	-	-	-	-	-	21.21	-	-	21.21	-
CHAPLEAU, PANET & CAVERLY										
Elementary	187.49	293.38	222.45	376.97	108.00	-	-	-	1,188.29	-
Secondary	-	-	-	-	-	-	-	-	-	-
COCHRANE-IROQUOIS FALLS										
Elementary	175.52	142.40	21.92	375.77	108.00	-	-	-	823.61	-
Secondary	1,380.75	516.26	-	477.62	68.00	-	-	-	2,442.63	-
DRYDEN										
Elementary	-	218.90	-	383.57	180.00	-	-	-	782.47	11.67
Secondary	-	-	-	-	-	-	-	-	-	-
DUFFERIN-PEEL										
Elementary	-	-	-	-	-	165.30	-	-	165.30	-
Secondary	7.18	-	3.32	-	-	85.64	-	1.66	97.80	-
DURHAM										
Elementary	4.93	-	-	-	-	23.99	-	-	28.92	-
Secondary	48.91	20.71	13.59	-	-	17.86	-	-	101.07	-
ELGIN										
Elementary	-	131.79	-	6.93	-	-	-	-	138.72	-
Secondary	585.71	445.54	-	20.00	-	18.47	-	-	1,069.72	-
ESSEX										
Elementary	5.75	-	-	-	-	-	-	-	5.75	13.35
Secondary	20.23	58.35	-	-	-	6.37	1.25	-	86.20	358.56
FORT FRANCES RAINY RIVER										
Elementary	127.09	213.20	-	383.57	108.00	-	-	-	831.86	-
Secondary	-	-	-	-	-	-	-	-	-	-
FRONTENAC-LENNOX & ADDINGTON										
Elementary	32.85	20.85	9.23	20.00	65.00	-	-	-	147.93	-
Secondary	81.93	124.58	27.99	20.00	40.00	-	-	-	294.50	-
GERALDTON										
Elementary	389.91	239.05	175.24	383.57	108.00	57.72	-	-	1,353.49	-
Secondary	-	-	-	-	-	-	-	-	-	-
HALDIMAND-NORFOLK										
Elementary	96.35	75.57	18.32	1.41	-	-	-	-	191.65	-
Secondary	-	-	-	-	-	-	-	-	-	-
HALTON										
Elementary	6.42	-	-	-	-	11.18	-	-	17.60	-
Secondary	-	16.01	-	-	-	-	-	-	16.01	-
HAMILTON-WENTWORTH										
Elementary	-	-	-	-	122.00	25.68	-	-	147.68	25.91
Secondary	-	-	-	-	77.00	2.92	-	-	79.92	-
HASTINGS PRINCE EDWARD										
Elementary	114.42	48.06	-	12.10	3.00	-	-	-	177.58	-
Secondary	-	164.99	-	14.52	2.00	-	-	-	181.51	-
HEARST										
Elementary	45.04	152.50	-	383.57	108.00	-	-	-	689.11	102.77
Secondary	179.52	274.74	-	485.35	68.00	-	-	8.46	1,016.07	162.18
HURON-PERTH										
Elementary	53.75	57.06	-	13.08	-	-	-	-	123.89	-
Secondary	109.94	277.40	-	20.00	-	-	-	-	407.34	-

TABLE 2
1992 SELECTED GRANTS (\$'S PER PUPIL)

(1)	(2) SMALL SCHOOLS	(3) SMALL BOARD	(4) SMALL SECTIONS	(5) GOODS & SERVICES	(6) COMP. EDUCATION	(7) LANGUAGE INSTRUCTION	(8) MIXED SCHOOLS	(9) TECHNICAL EDUCATION	(10) TOTAL	(11) QUALIFICATIONS & EXPERIENCE
ROMAN CATHOLIC SEPARATE SCHOOL BOARDS										
KAPUSKASING										
Elementary	105.27	107.28	22.69	374.50	108.00	-	-	-	717.74	55.22
Secondary	259.65	231.29	-	478.84	68.00	-	-	35.54	1,073.32	-
KENORA										
Elementary	-	176.81	-	383.57	180.00	-	-	-	740.38	13.10
Secondary	1,038.05	776.52	-	488.84	115.00	-	-	-	2,418.41	-
KENT										
Elementary	39.59	-	-	-	-	-	-	-	39.59	-
Secondary	167.30	178.05	46.47	16.47	-	10.64	-	-	418.93	-
KIRKLAND LAKE										
Elementary	191.99	161.22	-	337.39	71.00	-	-	-	761.60	102.64
Secondary										
LAKEHEAD										
Elementary	-	-	8.20	213.61	108.00	37.40	-	-	367.21	-
Secondary	-	137.21	31.36	279.23	68.00	-	81.61	-	597.41	-
LAMBTON										
Elementary	4.05	-	5.22	-	-	-	-	-	9.27	54.76
Secondary	118.15	142.14	32.82	11.65	-	-	37.90	-	342.66	-
LANARK-LEEDS GRENVILLE										
Elementary	54.51	34.56	-	11.92	32.00	-	-	-	132.99	-
Secondary	645.68	254.58	-	20.00	18.00	-	-	-	938.26	-
LINCOLN										
Elementary	-	-	3.07	-	71.00	-	-	-	74.07	96.30
Secondary	-	102.53	19.40	-	45.00	-	12.14	-	179.07	-
LONDON-MIDDLESEX										
Elementary	7.12	-	2.71	-	56.00	35.55	-	-	101.38	-
Secondary	32.60	19.71	13.51	-	35.00	93.32	-	-	194.14	-
METRO SEPARATE										
Elementary	-	-	-	-	144.00	109.91	-	-	253.91	26.31
Secondary	7.10	-	1.40	-	92.00	51.57	-	-	152.07	-
MICHIPICOTEN										
Elementary	162.74	240.28	153.13	378.15	108.00	-	-	-	1,042.30	-
Secondary	-	-	-	-	-	-	-	-	-	-
NIPISSING										
Elementary	83.74	-	-	170.91	71.00	29.13	-	-	354.78	133.42
Secondary	71.34	99.82	-	217.08	45.00	-	-	7.07	440.31	143.19
NORTH OF SUPERIOR										
Elementary	739.04	163.45	48.43	383.57	108.00	-	-	-	1,442.49	-
Secondary	-	-	-	-	-	-	-	-	-	-
NORTH SHORE										
Elementary	76.09	98.83	-	312.67	108.00	-	-	-	595.59	103.09
Secondary	-	-	-	-	-	-	-	-	-	-
OTTAWA										
Elementary	-	-	-	-	108.00	51.68	-	-	159.68	-
Secondary	-	106.30	-	-	68.00	128.48	-	-	302.78	-
OXFORD										
Elementary	121.68	103.01	24.52	-	-	-	-	-	249.21	-
Secondary	600.31	326.95	216.75	20.00	-	-	-	-	1,164.01	61.22
PETERBOROUGH VICTORIA NORTHUMBERLAND & NEWCASTLE										
Elementary	16.09	-	-	4.25	-	-	-	-	20.34	-
Secondary	229.40	141.15	-	20.00	-	-	-	-	390.55	-
PRESCOTT & RUSSELL - ENGLISH										
Elementary	64.21	219.74	-	20.00	71.00	-	-	-	374.95	16.70
Secondary	1,998.82	3,102.17	-	20.00	45.00	-	-	-	5,165.99	94.70
RENFREW										
Elementary	130.21	14.95	-	12.68	71.00	-	-	-	228.84	47.68
Secondary	213.36	203.02	59.27	20.00	45.00	-	-	-	540.65	45.82

TABLE 2
1992 SELECTED GRANTS (\$'S PER PUPIL)

(1)	(2) SMALL SCHOOLS	(3) SMALL BOARD	(4) SMALL SECTIONS	(5) GOODS & SERVICES	(6) COMP. EDUCATION	(7) LANGUAGE INSTRUCTION	(8) MIXED SCHOOLS	(9) TECHNICAL EDUCATION	(10) TOTAL	(11) QUALIFICATIONS & EXPERIENCE
<u>ROMAN CATHOLIC SEPARATE SCHOOL BOARDS</u>										
SAULT STE MARIE										
Elementary	-	5.05	-	247.35	108.00	-	-	-	360.40	196.15
Secondary	170.87	134.97	30.72	314.37	68.00	-	-	-	718.93	183.60
SIMCOE										
Elementary	37.76	-	-	4.86	-	-	-	-	42.62	-
Secondary	191.46	95.14	-	9.68	-	-	-	-	296.28	-
STORMONT DUNDAS GLENGARRY										
Elementary	65.03	-	-	-	71.00	-	-	-	136.03	-
Secondary	49.56	117.26	-	10.06	45.00	-	-	-	221.88	-
SUDBURY										
Elementary	41.16	-	-	170.91	108.00	-	-	-	320.07	57.20
Secondary	-	22.07	-	217.08	68.00	-	-	-	307.15	29.73
TIMISKAMING										
Elementary	50.25	124.34	10.07	262.12	71.00	-	-	-	517.78	94.90
Secondary	148.58	280.22	-	345.66	45.00	-	-	-	819.46	104.13
TIMMINS										
Elementary	6.72	38.40	-	255.31	108.00	-	-	-	408.43	56.10
Secondary	111.45	146.61	14.68	324.28	68.00	-	-	76.83	741.85	-
WATERLOO										
Elementary	9.43	-	1.22	-	71.00	42.98	-	-	124.63	14.37
Secondary	-	-	-	-	45.00	76.13	-	-	121.13	-
WELLAND										
Elementary	17.66	-	-	-	71.00	-	-	-	88.66	125.42
Secondary	-	60.29	-	-	45.00	4.21	-	-	109.50	-
WELLINGTON										
Elementary	22.77	22.85	11.60	-	-	-	-	-	57.22	-
Secondary	-	146.45	-	8.66	-	-	-	10.32	165.43	-
WINDSOR										
Elementary	-	-	-	-	144.00	6.59	-	-	150.59	194.75
Secondary	16.65	-	11.57	-	92.00	11.43	-	-	131.65	-
YORK										
Elementary	-	-	-	-	-	78.42	-	-	78.42	-
Secondary	-	-	3.82	-	-	13.61	4.18	-	21.61	-
OTTAWA-CARLETON FRENCH LANGUAGE SCHOOL BOARD										
PUBLIC SECTOR										
Elementary	-	92.23	-	-	53.00	50.67	-	-	195.90	-
Secondary	-	93.37	-	-	34.00	8.05	-	-	135.42	3.52
ROMAN CATHOLIC SECTOR										
Elementary	-	-	-	-	53.00	-	-	-	53.00	125.83
Secondary	-	72.69	-	-	34.00	-	-	-	106.69	-
PRESOTT-RUSSELL FRENCH										
Elementary	57.48	-	-	-	71.00	-	-	-	128.48	16.70
Secondary	-	86.06	-	-	45.00	176.47	-	-	307.53	94.70

TABLE 3
TRANSPORTATION

(1)	(2) 1982 PER PUPIL AMOUNT
<u>BOARDS OF EDUCATION</u>	
ATIKOKAN	
Elementary	464.34
Secondary	476.55
BRANT	
Elementary	134.11
Secondary	159.73
BRUCE	
Elementary	289.66
Secondary	328.37
CARLETON	
Elementary	142.46
Secondary	170.06
CENTRAL ALGOMA	
Elementary	371.22
Secondary	401.37
CHAPLEAU	
Elementary	456.88
Secondary	485.88
COCHRANE IROQUOIS FALLS	
Elementary	453.97
Secondary	515.00
DRYDEN	
Elementary	344.50
Secondary	383.41
DUFFERIN	
Elementary	240.48
Secondary	279.55
DURHAM	
Elementary	93.80
Secondary	122.57
EAST PARRY SOUND	
Elementary	393.29
Secondary	443.85
ELGIN	
Elementary	213.79
Secondary	248.76
ESPANOLA	
Elementary	375.45
Secondary	385.01
ESSEX	
Elementary	194.55
Secondary	225.28
FORT FRANCES-RAINY RIVER	
Elementary	410.85
Secondary	436.94
FRONTENAC COUNTY	
Elementary	251.72
Secondary	276.11
GERALTON	
Elementary	392.16
Secondary	428.06
GREY	
Elementary	273.25
Secondary	313.99

TABLE 3
TRANSPORTATION

(1)	(2) 1982 PER PUPIL AMOUNT
BOARDS OF EDUCATION	
HALDIMAND	
Elementary	248.01
Secondary	285.44
HALBURTON	
Elementary	423.95
Secondary	490.28
HALTON	
Elementary	67.70
Secondary	78.83
HAMILTON	
Elementary	10.00
Secondary	16.25
HASTINGS	
Elementary	278.98
Secondary	317.35
HEARST	
Elementary	515.00
Secondary	515.00
HORNEPAYNE	
Elementary	347.13
Secondary	379.84
HURON	
Elementary	284.20
Secondary	324.35
KAPUSKASING	
Elementary	477.84
Secondary	515.00
KENDRA	
Elementary	307.51
Secondary	332.87
KENT	
Elementary	226.34
Secondary	258.08
KIRKLAND LAKE	
Elementary	419.73
Secondary	442.11
LAKE SUPERIOR	
Elementary	410.95
Secondary	442.82
LAKEHEAD	
Elementary	280.27
Secondary	313.88
LAMBTON	
Elementary	223.20
Secondary	250.48
LANARK	
Elementary	281.30
Secondary	321.52
LEEDS & GRENVILLE	
Elementary	258.04
Secondary	292.83
LENNOX & ADDINGTON	
Elementary	300.64
Secondary	344.71

TABLE 3
TRANSPORTATION

(1)	(2) 1982 PER PUPIL AMOUNT
BOARDS OF EDUCATION	
LINCOLN	
Elementary	94.77
Secondary	107.93
LONDON	
Elementary	12.97
Secondary	11.94
MANITOULIN	
Elementary	410.71
Secondary	467.23
METRO TORONTO	
Elementary	11.80
Secondary	11.57
MICHIPICOTEN	
Elementary	418.57
Secondary	444.67
MIDDLESEX	
Elementary	264.32
Secondary	306.86
MUSKOKA	
Elementary	310.55
Secondary	357.80
NIAGARA SOUTH	
Elementary	127.05
Secondary	151.53
NIPIGON-RED ROCK	
Elementary	386.05
Secondary	415.59
NIPISSING	
Elementary	339.55
Secondary	369.87
NORFOLK	
Elementary	244.04
Secondary	266.33
NORTH SHORE	
Elementary	361.95
Secondary	393.85
NORTHUMBERLAND & NEWCASTLE	
Elementary	201.32
Secondary	236.08
OTTAWA	
Elementary	10.00
Secondary	10.00
OXFORD	
Elementary	202.13
Secondary	237.22
PEEL	
Elementary	21.77
Secondary	42.84
PERTH	
Elementary	237.65
Secondary	274.59
PETERBOROUGH	
Elementary	249.80
Secondary	287.68

TABLE 3
TRANSPORTATION

(1)	(2) 1992 PER PUPIL AMOUNT
BOARDS OF EDUCATION	
PRESCOTT & RUSSELL	
Elementary	337.55
Secondary	389.77
PRINCE EDWARD	
Elementary	286.63
Secondary	308.86
RED LAKE	
Elementary	360.85
Secondary	401.13
RENFREW	
Elementary	340.58
Secondary	387.21
SALIT STE MARIE	
Elementary	239.68
Secondary	264.50
SIMCOE	
Elementary	203.50
Secondary	229.98
STORMONT DUNDAS GLENGARRY	
Elementary	286.52
Secondary	317.54
SUDBURY	
Elementary	328.48
Secondary	370.05
TIMISKAMING	
Elementary	459.37
Secondary	481.30
TIMMINS	
Elementary	353.78
Secondary	380.12
VICTORIA	
Elementary	286.57
Secondary	314.83
WATERLOO	
Elementary	72.24
Secondary	95.48
WELLINGTON	
Elementary	193.13
Secondary	231.28
WENTWORTH	
Elementary	139.11
Secondary	180.83
WEST PARRY SOUND	
Elementary	425.54
Secondary	476.52
WINDSOR	
Elementary	10.00
Secondary	10.00
YORK REGION	
Elementary	74.78
Secondary	97.78

TABLE 3
TRANSPORTATION

(1)	(2) 1982 PER PUPIL AMOUNT
ROMAN CATHOLIC SEPARATE SCHOOL BOARDS	
BRIANT	
Elementary	234.04
Secondary	274.85
BRUCE-GREY	
Elementary	412.87
Secondary	486.32
CARLETON	
Elementary	196.80
Secondary	243.65
CHAPLEAU, PANET & CAVERLY	
Elementary	431.54
Secondary	-
COCHRANE-IROQUOIS FALLS	
Elementary	478.32
Secondary	487.21
DRYDEN	
Elementary	453.87
Secondary	-
DUFFERIN-PEEL	
Elementary	118.03
Secondary	150.64
DURHAM	
Elementary	183.18
Secondary	241.36
ELGIN	
Elementary	352.31
Secondary	403.24
ESSEX	
Elementary	239.48
Secondary	273.97
FORT FRANCES RAINY RIVER	
Elementary	503.05
Secondary	-
FRONTENAC-LENNOX & ADDINGTON	
Elementary	383.42
Secondary	423.29
GERALDTON	
Elementary	448.15
Secondary	-
HALDIMAND-NORFOLK	
Elementary	343.25
Secondary	477.38
HALTON	
Elementary	150.86
Secondary	188.56
HAMILTON-WENTWORTH	
Elementary	127.17
Secondary	141.75
HASTINGS PRINCE EDWARD	
Elementary	391.33
Secondary	459.06
HEARST	
Elementary	409.17
Secondary	470.26

TABLE 3
TRANSPORTATION

(1)	(2) 1982 PER PUPIL AMOUNT
ROMAN CATHOLIC SEPARATE SCHOOL BOARDS	
HURON-PERTH	
Elementary	383.90
Secondary	458.12
KAPUSKASING	
Elementary	387.80
Secondary	404.98
KENORA	
Elementary	357.67
Secondary	470.96
KENT	
Elementary	302.75
Secondary	368.96
KIRKLAND LAKE	
Elementary	464.72
Secondary	-
LAKEHEAD	
Elementary	329.00
Secondary	361.82
LAMBTON	
Elementary	293.92
Secondary	345.45
LANARK-LEEDS GRENVILLE	
Elementary	372.91
Secondary	467.55
LINCOLN	
Elementary	192.03
Secondary	206.10
LONDON-MIDDLESEX	
Elementary	248.94
Secondary	288.25
METRO SEPARATE	
Elementary	14.62
Secondary	13.79
MICHIPICOTEN	
Elementary	423.87
Secondary	-
NIPISSING	
Elementary	442.42
Secondary	482.95
NORTH OF SUPERIOR	
Elementary	490.91
Secondary	-
NORTH SHORE	
Elementary	447.36
Secondary	-
OTTAWA	
Elementary	10.00
Secondary	30.28
OXFORD	
Elementary	342.97
Secondary	415.19
PETERBOROUGH VICTORIA NORTHUMBERLAND & NEWCASTLE	
Elementary	348.74
Secondary	429.29

TABLE 3
TRANSPORTATION

(1)	(2) 1982 PER PUPIL AMOUNT
<u>ROMAN CATHOLIC SEPARATE SCHOOL BOARDS</u>	
PRESOTT & RUSSELL-ENGLISH	
Elementary	423.56
Secondary	502.20
PRESOTT & RUSSELL-FRENCH	
Elementary	234.01
Secondary	287.12
RENFREW	
Elementary	403.75
Secondary	485.45
SAULT STE MARIE	
Elementary	310.42
Secondary	331.46
SIMCOE	
Elementary	339.33
Secondary	383.36
STORMONT DUNDAS GLENGARRY	
Elementary	320.80
Secondary	371.56
SUDBURY	
Elementary	344.84
Secondary	384.67
TIMISKAMING	
Elementary	404.28
Secondary	420.64
TIMMINS	
Elementary	363.87
Secondary	412.01
WATERLOO	
Elementary	152.07
Secondary	178.44
WELLAND	
Elementary	172.04
Secondary	188.37
WELLINGTON	
Elementary	308.98
Secondary	343.91
WINDSOR	
Elementary	25.78
Secondary	15.32
YORK	
Elementary	119.51
Secondary	157.56
<u>OTTAWA-CARLETON FRENCH LANGUAGE SCHOOL BOARD</u>	
PUBLIC SECTOR	
Elementary	345.30
Secondary	381.40
SEPARATE SECTOR	
Elementary	227.94
Secondary	289.46

TABLE 4

SPECIAL ASSISTANCE FOR EN BLOC TRANSFER

<u>NAME OF BOARD</u>	<u>SPECIAL ASSISTANCE FOR EN BLOC TRANSFER</u>	
Column 1	Column 2	Column 3
	Elementary School Purposes	Secondary School Purposes
Essex County Board of Education	.	\$ 62,000
Hearst Board of Education		\$ 90,000
Prescott and Russell County Board of Education		\$200,000
Stormont, Dundas and Glengarry County Board of Education		\$210,000
Timiskaming Board of Education		\$ 35,130
Carleton Board of Education	\$ 22,720	\$ 76,160
Carleton Roman Catholic Separate School Board	\$236,540	
Ottawa Board of Education	\$ 38,720	\$ 84,240
Ottawa Roman Catholic Separate School Board	\$161,020	\$ 68,280
Conseil des écoles séparées catholiques de langue française de Prescott-Russell	\$ 66,000	\$ 34,000


Minister of Education

Dated at Toronto
this 6 day of
March, 1992

Apportionment 1992 Requisitions

Made under the Education Act
O. Reg /92

REGULATION MADE UNDER THE
EDUCATION ACT

APPORTIONMENT 1992 REQUISITIONS

1.--(1) In this Regulation,

"apportionable sum required by a divisional board for elementary school purposes for 1992" means the excess of the total estimated expenditure of the board for elementary school purposes for 1992 exclusive of,

- (a) allowances and provisions for differences between the sum that the board requisitioned and the sum that the board ought to have requisitioned in a previous year for elementary school purposes from a local municipality in the school division, and
- (b) the portion charged to elementary school purposes of any expenditures incurred by the board in performing the duties of a municipal council,

over the sum of the estimated revenues of the board for elementary school purposes for 1992 from sources other than local taxation and the amount in the reserve established under subsection 237(2) of the Act for elementary school purposes;

"apportionable sum required by a divisional board for secondary school purposes for 1992" means the excess of the total estimated expenditure of the board for secondary school purposes for 1992 exclusive of,

- (a) allowances and provisions for differences between the sum that the board requisitioned and the sum that the board ought to have requisitioned in a previous year for secondary school purposes from a local municipality in the school division, and
- (b) the portion charged to secondary school purposes of any expenditures incurred by the board in performing the duties of a municipal council,

over the sum of the estimated revenue of the board for secondary school purposes for 1992 from sources other than local taxation and the amount in the reserve established under subsection 237(2) of the Act for secondary school purposes;

"A.E.F for apportionment purposes for 1992" for a municipality or locality, means the assessment equalization factor provided by the Minister for 1992;

"assessment", has the same meaning as in Ontario Regulation .../92 (General Legislative Grants);

"equalized assessment for a municipality or locality" means the quotient obtained by dividing the product of 100 and the assessment for the municipality or locality by the A.E.F. for apportionment purposes for 1992 for the municipality or locality;

"local taxation" means taxes levied by a municipality or a board for elementary or secondary school purposes as the case may be, exclusive of taxes paid over under section 35 of the Assessment Act and taxes levied under section 159 of the Municipal Act;

"payment in lieu of taxes for 1992" means, in respect of a municipality, the sum of the amounts payable by the municipality to the board for 1992 for elementary school purposes or for secondary school purposes, as the case may be, under subsection 7(10) of the Housing Development Act, under subsection 445(4) of the Municipal Act, under subsection 52(9) of the Power Corporation Act and under section 2 of the Municipal and School Board Payments Adjustment Act.

(2) Clause (a) of the definition "apportionable sum required by a divisional board for elementary school purposes for 1992" and clause (a) of the definition "apportionable sum required by a divisional board for secondary school purposes for 1992", do not apply in the case of a divisional board or a secondary school board if the area of jurisdiction of the board comprises an area where an assessment update has been carried out under subsection 371(2) of the Municipal Act, subsection 81(1) of the District Municipality of Muskoka Act, subsection 36(1) of the Regional Municipality of Haldimand-Norfolk Act, subsection 38(1) of the Regional Municipality of Sudbury Act, or subsection 33(1) of the Regional Municipality of Waterloo Act.

2.-(1) The apportionable sum required by a divisional board for elementary school purposes for 1992 shall be apportioned among the municipalities and localities in the school division in the ratio, correct to five places of decimals, of the equalized assessment for such municipalities or localities for elementary school purposes to the total equalized assessment of the municipalities and localities for elementary school purposes in the school division.

(2) The amount apportioned to a municipality or locality by a divisional board for elementary school purposes for 1992 shall be the sum of the following amounts adjusted where required under section 237 or subsection 247(2) or (3) of the Act:

1. The amount apportioned under subsection (1) to the municipality or locality.
2. Expenditures applicable to the locality that are incurred for 1992 by the divisional board in performing the duties of a municipal council and that are charged to elementary school purposes.
3. The payment in lieu of taxes for 1992 in respect of the municipality for elementary school purposes.
4. The amount of the tax levied under subsections 159(12) and (13) of the Municipal Act allocated or paid by the municipality to the divisional board for 1992 for elementary school purposes.

3.-(1) The apportionable sum required by a divisional board for secondary school purposes for 1992 shall be apportioned among the municipalities and localities in the school division in the ratio, correct to five places of decimals, of the equalized assessment for such municipalities or localities for secondary school purposes to the total equalized assessment of the municipalities and localities for secondary school purposes in the school division.

(2) The amount apportioned to a municipality or locality by a divisional board for secondary school purposes for 1992 shall be the sum of the following amounts adjusted where required under section 237 or subsection 247(2) or (3) of the Act:

1. The amount apportioned under subsection (1) to the municipality or locality.
2. Expenditures applicable to the locality that are incurred for 1992 by the divisional board in performing

the duties of a municipal council and that are charged to secondary school purposes.

3. The payment in lieu of taxes for 1992 in respect of the municipality for secondary school purposes.
4. The amount of the tax levied under subsections 159(12) and (13) of the Municipal Act allocated or paid by the municipality to the divisional board for 1992 for secondary school purposes.

4.-(1) If the adjustments required under section 247 of the Act are in respect of a part or parts of a municipality or locality, the divisional board shall provide with its requisition sufficient information in respect of the adjustments to enable the amount required for elementary or secondary school purposes, as the case may be, in respect of the part or parts of the municipality or locality to be determined.

(2) If for the purpose of a levy in 1992 a municipality is required under any Act to apportion the amount to be raised for municipal purposes among two or more defined areas within the municipality, the amounts requisitioned on the municipality in 1992 by a divisional board for elementary or secondary school purposes, as the case may be, exclusive of payments in lieu of taxes, taxes levied under subsections 159(12) and (13) of the Municipal Act allocated or paid by the municipality to the divisional board, and adjustments required under section 247 of the Education Act shall, for the purpose of the levy in 1992, be apportioned by the municipality among such defined areas in the ratio correct to five places of decimals of the equalized assessments for the defined areas for elementary or secondary school purposes, as the case may be, to the total equalized assessment of the municipality.

(3) For the purposes of subsection (2), the equalized assessment for the defined area shall be deemed to be the sum of,

- (a) the residential and farm assessment within the defined area upon which taxes are levied; and
- (b) the quotient obtained by dividing by .85, the commercial assessment upon which taxes are levied, included in the last revised assessment roll for such defined area used for taxation purposes in 1992, equalized by using the 1979 assessment equalization factors set out in Schedule B to Ontario Regulation 108/79.

(4) Subsection (2) does not apply to a municipality if there has been an assessment update of all real property in the municipality.

5.-(1) Subject to subsection (2), this Regulation applies with necessary modifications to separate school boards referred to in sections 241 and 242 of the Act.

(2) Paragraph 3 of subsection 2(2) and paragraph 3 of subsection 3(2) do not apply to an apportionment by a divisional board or by a separate school board to a municipality situated in The District Municipality of Muskoka, The Regional Municipality of Halldimand-Norfolk, The Regional Municipality of Sudbury, The Regional Municipality of Waterloo, or in an area where an assessment update has been carried out under subsection 371(2) of the Municipal Act.

Calculation of Fees for Pupils, 1992

Made under the Education Act
O. Reg /92

REGULATION MADE UNDER THE
EDUCATION ACT

CALCULATION OF FEES FOR PUPILS - 1992

1. In this Regulation,

"A.D.E." means average daily enrolment for 1992 calculated under Ontario Regulation 89/91 (Calculation of Average Daily Enrolment);

"current cost of operating", "elementary school pupil", "eligible sum for French as a first language", "eligible sum for French as a second language", "eligible sum for Native as a second language", "eligible sum for full-day kindergarten", "non-resident pupil", "O.E.", "P.A.C.", "R.O.E.", "resident-internal pupil" and "secondary school pupil" have the same meaning as in Ontario Regulation .../92 (General Legislative Grants) except that,

- (a) in respect of a board appointed under section 68 of the Act, "current cost of operating" does not include current expenditure for furniture and equipment and for debt charges, and
- (b) if a board has entered into an agreement under subsection 188(3) of the Act that provides for a payment by the Crown in right of Canada to provide classroom accommodation for a specified number of pupils, the P.A.C. for each such pupil shall be zero;

"high cost program" means,

- (a) a special education program, other than a program provided in the board's school in lieu of an education program provided by a provincial school for the blind and the deaf or other similar program for which a general legislative grant is payable, or
- (b) a program that includes technological studies that qualify for one or more credits toward the secondary school graduation diploma or Ontario secondary school diploma;

"technological studies" means the courses developed from curriculum guidelines that are issued by the Minister for the intermediate division and senior division and listed under the heading "Technological Studies" in the circular entitled "Ontario Schools Intermediate and Senior Divisions Program and Diploma Requirements" issued by the Minister.

2.-(1) This Regulation applies to fees for pupils in respect of the year 1992.

(2) The fees under this Regulation shall be calculated separately for elementary school purposes and for secondary school purposes.

Fees Charged To Boards

3.-(1) Except as provided in section 4, the fee in respect of a pupil whose fee is receivable from another board, from Canada or from a band, council of a band or education authority authorized by the Crown in right of Canada to provide education for Indians or for a pupil to whom subsection 49(6) of the Act applies, shall be calculated by,

(a) subtracting from the current cost of operating of the board that provides the instruction, the grants payable to the board in respect of the eligible sum for French as a first language, the eligible sum for French as a second language, the eligible sum for Native as a second language, the eligible sum for full-day kindergarten, and the reduction in class-size in grades 1 and 2 as determined under section 21 of Ontario Regulation .../92 (General Legislative Grants) and dividing the difference so obtained by the sum of the average daily enrolment that is,

(i) calculated under section 2 of Ontario Regulation 89/91 (Calculation of Average Daily Enrolment) in respect of resident-internal and non-resident pupils of the board, and

(ii) calculated under section 3 of Ontario Regulation 89/91 (Calculation of Average Daily Enrolment) in respect of resident-internal and non-resident pupils of the board enrolled in summer schools established by the board in a course of study acceptable to the Minister that the board is authorized or required to provide

in its day school program in grades 1 to 8;
and

(b) multiplying the A.D.E. of the pupil to whom subsection 49(6) of the Act applies or the A.D.E. of the pupil whose fee is receivable from another board, from Canada or from a band, council of a band or education authority, as the case may be, by the sum of,

(i) the amount determined under clause (a), and

(ii) the P.A.C. for such pupil.

(2) Subclause (1)(b)(ii) does not apply to a board that is appointed under section 68 of the Act.

(3) The fee in respect of a pupil referred to in subsection (1) who is enrolled in a Native language program and whose fee is receivable from Canada or from a band, council of a band or education authority authorized by the Crown in right of Canada to provide education for Indians may be increased by an amount equal to the portion of the eligible sum for Native as a second language that would be generated for such pupil if the pupil were a resident pupil of the board.

(4) The fee in respect of a pupil referred to in subsection (1) who is enrolled in a high cost program may be increased by multiplying the fee by a factor agreed upon by the board and party from whom the fees are receivable when,

(a) the ratio of the A.D.E. of such pupils registered in a high cost program for whom fees are receivable by the board from such party to the A.D.E. of pupils enrolled in such high cost program conducted by the board,

is greater than,

(b) the ratio of the A.D.E. of such pupils for whom fees are receivable by the board from such party to the A.D.E. of pupils enrolled in schools operated by the board.

(5) If under this section the board that provides the instruction and the other board or party concerned cannot agree upon a factor, the factor shall be determined by three arbitrators.

(6) If the fee is in respect of a pupil for whom the Minister pays the cost of education, the three arbitrators shall be,

- (a) one arbitrator appointed by the board that provides the instruction;
- (b) one arbitrator appointed by the Minister; and
- (c) one arbitrator appointed by the arbitrators appointed under clauses (a) and (b).

(7) In all cases other than a case to which subsection (6) applies, the three arbitrators shall be,

- (a) one arbitrator appointed by the board that provides the instruction;
- (b) one arbitrator appointed by the board from which or the party from whom the fee is receivable; and
- (c) one arbitrator appointed by the arbitrators appointed under clauses (a) and (b).

(8) The decision of the arbitrators or a majority of them is final and binding upon the board that provides the instruction and the other board or party concerned.

Fees Paid To Section 68 Hospital Boards

4. The fee in respect of a pupil enrolled in a school operated by a board that is appointed under section 68 of the Act in a centre for the treatment of cerebral palsy, a crippled children's treatment centre, a hospital or a sanatorium shall be calculated by,

- (a) adding to the current cost of operating of the board that provides the instruction, the portion approved by the Minister for grant purposes of the expenditure for such year for the transportation of pupils and deducting from the total thereof the general legislative grants payable to the board for such year, except a grant that is equal to the cost of education;
- (b) dividing the amount determined under clause (a) by the sum of the days on which each pupil is enrolled at the school; and
- (c) multiplying the amount determined under clause (b) by the number of days for which the pupil whose fee is being calculated is enrolled at the school.

Fees Charged To Parents Residing In Ontario

5.-(1) The fee charged by a board in respect of a pupil whose parent or guardian is resident in Ontario, other than a pupil whose fee is receivable from another board, from Canada or from a band, council of a band or education authority authorized by the Crown in right of Canada to provide education for Indians, shall not exceed the fee referred to in subsection (3) or (4), as the case requires.

(2) Subsection (1) does not apply to a board that is appointed under section 68 of the Act.

(3) The fee in respect of one or more pupils who reside with their parent or guardian in a school section, separate school zone or secondary school district on land that is exempt from taxation for school purposes shall not exceed,

(a) \$74 for each month such pupil or pupils are enrolled in an elementary school operated by the board; and

(b) \$74 for each month such pupil or pupils are enrolled in a secondary school operated by the board.

(4) In the case of a pupil who is qualified to be a resident pupil of a school section, separate school zone or secondary school district, the fee in respect of the pupil shall not exceed, for each month the pupil is enrolled, the greater of,

(a) \$74; and

(b) one-tenth of the sum of,

(i) the quotient obtained by dividing,

(A) the board's estimate of the excess of its Q.E. for the year over its R.O.E.,

by,

(B) the A.D.E. of the board for the year that is in respect of resident-internal and resident-external pupils of the board, and

(ii) the P.A.C.

(5) If a pupil is enrolled in a high cost program the amount calculated under subsection (4) may be increased by an amount that does not exceed the additional cost to the board of providing the high cost program to the pupil.

Fees Charged To Parents Not Residing In Ontario

6.-(1) The fee in respect of a pupil whose parent or guardian does not reside in Ontario shall be such fee as the board providing the instruction to the pupil may determine and, except as is provided in subsection (3), shall not exceed the product obtained by multiplying one-tenth of the sum of the quotient determined under clause 3(1)(a) and the P.A.C. for the pupil by the number of months during which the pupil is enrolled in such year in a school operated by the board.

(2) Subsection (1) does not apply to a pupil to whom subsection 49(6) of the Act applies.

(3) The fee in respect of a pupil referred to in subsection (1) who is enrolled in a high cost program shall be determined by multiplying the fee determined under subsection (1) by a factor to be agreed upon between the board that provides the instruction and the party from whom the fees are receivable.

Fees For Programs In Facilities

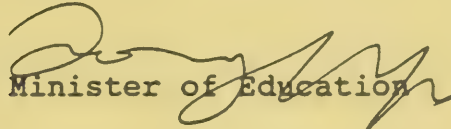
7.-(1) The fee charged by a board in respect of a pupil who is not qualified to be a resident pupil of the board and for whom an educational program is provided in a hospital or treatment centre shall be such fee as may be agreed upon between the board that provides the program and,

- (a) the board of which the pupil is qualified to be a resident pupil; or
- (b) if the pupil is not qualified to be a resident pupil of a board, the parent or guardian of the pupil.

(2) Subsection (1) does not apply to a board that provides the educational program if the board,

- (a) is appointed under section 68 of the Act; or

- (b) receives a grant under section 27 of Ontario Regulation .../92 (General Legislative Grants) with respect to that educational program.


Minister of Education

Dated at Toronto,
this 6th day of
March , 1992.

Payment Transfer Between Coterminous Boards, 1992

Made under the Education Act
O. Reg /92

REGULATION MADE UNDER THE
EDUCATION ACT

PAYMENT TRANSFER BETWEEN COTERMINOUS BOARDS - 1992

1. In this Regulation, "assessment" and "equivalent assessment for a municipality or locality" have the same meaning as in Ontario Regulation .../92 (General Legislative Grants), and "A.E.F. for 1979" has the same meaning as in Ontario Regulation 98/87 (General Legislative Grants).

2.-(1) For the purposes of subsection 143(2) of the Act, for the year 1992, a Roman Catholic school board, other than the Metropolitan Separate School Board, shall pay to a public board that has substantially the same or part of the same area of jurisdiction as the Roman Catholic school board an amount that is calculated as follows:

$$\text{amount} = \frac{A}{B} \times C \times D \times \frac{E}{F}$$

where A = the amount requisitioned for secondary school purposes in 1991 by the public board increased by the amount, if any, by which the public board reduced its requisition for secondary school purposes in 1991 as a result of a strike or lockout of employees of the board during the year 1990,

B = the sum of the amounts for secondary school purposes for the municipalities or localities within the jurisdiction of the public board that are determined by dividing the product of 100 and the sum of the assessment for 1991 for the municipality or locality and the equivalent assessment for the municipality or locality for 1991 by the A.E.F. for 1979 for the municipality or locality,

C = 1.04,

D = the sum of the amounts for separate school purposes for the municipalities or localities

within the jurisdiction of both the public board and the Roman Catholic school board that are determined by dividing the product of 100 and the sum of the assessment for 1992 for the municipality or locality and the equivalent assessment for the municipality or locality for 1992 by the A.E.F. for 1979 for the municipality or locality,

E = the number of pupils who are qualified to be resident pupils of the Roman Catholic school board and who on the 30th day of September, 1991 were enrolled in,

(a) a secondary school operated by the public board under clause 143(1)(a) of the Act, or

(b) a secondary school operated by another public board to which the public board referred to in clause (a) paid fees under clause 143(1)(b) of the Act,

except for such pupils enrolled in a secondary school of the public board that is transferred with the approval of the Minister to the Roman Catholic school board on the 1st day of January, 1992,

F = the number of pupils who are qualified to be resident pupils of the Roman Catholic school board and who on the 30th day of September, 1991 were enrolled in a secondary school operated by the public board or the Roman Catholic school board and who reside in the area of jurisdiction of the public board,

A is calculated to six places of decimal,
B

E is calculated to four places of decimal.
F

(2) For the purposes of subsection 143(5) of the Act, for the year 1992, the Metropolitan Separate School Board shall pay to The Metropolitan Toronto School Board an amount calculated in accordance with subsection (1) with necessary modifications.

3. The amount calculated under section 2 shall be paid by the Roman Catholic school board to the public board in the following instalments:

1. 25 per cent of the amount not later than the 31st day of March, 1992.
2. 25 per cent of the amount not later than the 30th day of June, 1992.
3. 25 per cent of the amount not later than the 30th day of September, 1992.
4. 25 per cent of the amount not later than the 15th day of December, 1992.

Conditions for Extended Funding

Made under the Education Act
O. Reg 102/87

REGULATION MADE UNDER THE
EDUCATION ACT

CONDITIONS FOR EXTENDED FUNDING

1. In this Regulation,

"implementation plan" means the plan formulated and filed with the Planning and Implementation Commission under subsection 136t(1) of the Act* for the school year referred to in the plan and in respect of which the board has been given notice;

"notice" means notice of the Minister that the Roman Catholic school board is eligible to share in the legislative grants for secondary school purposes,

- (a) for the school year set out in the notice, and
- (b) in respect of the method and location, if any, set out in the notice, for the provision of instruction in the grade or grades set out in the notice.

2. The following conditions are prescribed for the purposes of subsection 136e(2) of the Act*:

- 1. The Roman Catholic school board shall undertake in accordance with its implementation plan to provide in its schools or pursuant to an agreement with another board the grade or grades set out in the implementation plan.
- 2. The Roman Catholic school board shall meet the criteria set out in subsection 136v(2) of the Act* with respect to the provision of the grade or grades set out in its implementation plan.

* The Act referred in this Regulation is the Education Act, RSO 1980, Chapter 129.

Calculation of Average Daily Enrolment

Made under the Education Act
O. Reg 89/91

REGULATION MADE UNDER THE
EDUCATION ACT

CALCULATION OF AVERAGE DAILY ENROLMENT

1. In this Regulation,

- (a) "cycle" means the number of school days for which a schedule of classes in a school continues before the schedule is repeated;
- (b) "full-time pupil" means a pupil who is enrolled in day school other than in junior kindergarten or kindergarten and who, in respect of a cycle, is registered for classroom instruction for an average of 151 minutes or more per school day;
- (c) "half-time pupil" means a pupil,
 - (i) who is enrolled in junior kindergarten or kindergarten, and
 - (ii) who, in respect of a cycle, is registered for classroom instruction for an average of at least 150 minutes per school day;
- (d) "independent study course" means a credit course that is provided to a pupil other than a full-time pupil in whole or, at the option of a board in part through a non-classroom instructional mode of delivery;
- (e) "part-time pupil" means a pupil who is enrolled in day school and is neither a full-time nor a half-time pupil.

2. Day school average daily enrolment for a board for a year is the sum of,

- (a) the product of 0.3 and the sum of,
 - (i) the number of full-time pupils enrolled on the last school day in January and 0.5 times the number of half-time pupils enrolled on that day.
 - (ii) the quotient obtained by determining, for each part-time pupil enrolled on the last school day in January the number of minutes for which each pupil is registered for classroom instruction in the cycle that includes that day in a course other than an independent study course and dividing the sum of numbers so determined by the product of 300 and the number of days in the cycle,
 - (iii) the number of full-time pupils enrolled on the last school day in April and 0.5 times the number of half-time pupils enrolled on that day, and

- (iv) the quotient obtained by determining, for each part-time pupil enrolled on the last school day in April the number of minutes for which each pupil is registered for classroom instruction in the cycle that includes that day in a course other than an independent study course and dividing the sum of the numbers so determined by the product of 300 and the number of days in the cycle;
- (b) the product of 0.4 and the sum of,
 - (i) the number of full-time pupils enrolled on the last school day in September and 0.5 times the number of half-time pupils enrolled on that day, and
 - (ii) the quotient obtained by determining, for each part-time pupil enrolled on the last school day in September, the number of minutes for which each such pupil is registered for classroom instruction in the cycle that includes that day in a course other than an independent study course and dividing the sum of the numbers so determined by the product of 300 and the number of days in the cycle; and
- (c) an amount in respect of each pupil who is enrolled in an independent study course that meets the criteria established by the Minister for inclusion in the determination of day school enrolment, calculated as follows:

$$\frac{A}{7.5} \times B$$

Where,

A = the number of credits or the portion of a credit that may be earned by the pupil upon successful completion of the course,

B = the decimal fraction representing the portion of the total quantity of work required for completion of the course that is completed by the pupil during the periods from January 1 to June 30 and September 1 to December 31 in a year.

3. Continuing education average daily enrolment for a board for a year is the sum of,

- (a) an amount in respect of each pupil enrolled in a continuing education class or course established by the board, other than an independent study course, calculated as follows:

$$\frac{A \times B}{300 \times C}$$

Where,

A = the number of sessions for which the pupil is enrolled,

B = the number of minutes in each session,

C = the number of school days in the year; and

- (b) an amount in respect of each pupil who is enrolled in an independent study course that does not meet the criteria established by the Minister for inclusion in the determination of day school enrolment, calculated as follows:

$$A \times .1134 \times B$$

Where,

A = the number of credits or the portion of a credit which may be earned by the pupil upon successful completion of the course,

B = the decimal fraction representing the portion of the total quantity of work required for completion of the course that is completed by the pupil during the year.

4. This Regulation applies in respect of the year 1991 and succeeding years.

Minister of Education

Dated at Toronto,
This 6 day of
March 1992



Ministry of
Education
and Training

Ontario

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DE
-E22

Education Funding in Ontario 1993

The General
Legislative
Grants
Regulations

and

A description
of the
Education
Funding
Model

Preamble

This document consists of two parts. The first section seeks to simplify and clarify the acknowledged complexity of the education funding system, including the shared roles and responsibilities of both the provincial government and local school boards in the funding of education. Its purpose is to improve the understanding of education funding in Ontario.

The second section contains the 1993 General Legislative Grant Regulations which present, in legislative form, the provisions through which provincial grants are distributed to school boards.



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If you require further information on a specific grant or other general funding questions, please contact your nearest Ministry of Education Regional Office listed below, or call School Business and Finance Branch, Mowat Block, Queen's Park at (416) 325-2038.

Central Ontario Region (416) 491-0330
North York, Ontario

Eastern Ontario Region (613) 225-9210
Nepean, Ontario

Midnorthern Ontario Region (705) 675-4401
Sudbury, Ontario

Northeastern Ontario Region (705) 474-7210
North Bay, Ontario

Northwestern Ontario Region (807) 475-1571
Thunder Bay, Ontario

Western Ontario Region (519) 472-1440
London, Ontario

The Education Funding Model

Introduction

In 1993, the funding of elementary and secondary education in Ontario is a \$14.3 billion public enterprise. It has an impact on every taxpayer in the province and the quality of education available to every pupil.

Elementary and secondary education in Ontario is the shared responsibility of the province and local school boards. The province establishes objectives, standards and guidelines through the Education Act, policy memoranda, and regulations such as the General Legislative Grants Regulation that determine the allocation of provincial grants for education funding. School boards determine how education programs and services are delivered, and the resources required to carry out their responsibilities.

There are 171 school boards in Ontario serving approximately 1,874,000 pupils in 4,674 schools and employing 121,045 teachers. These school boards operate within a wide variety of geographic, demographic, social and economic conditions, with a diversity of resource needs.

School board expenditures are funded from two sources – provincial grants and property taxes.

Grants From the Province

Grants are paid to school boards to ensure that all boards have equitable financial resources to provide a base level of education programs and services. In addition, the province pays the employers' share of contributions to the Teachers' Pension Fund. These payments come from the Consolidated Revenue Fund of the province. This fund includes income taxes, sales taxes, corporate taxes, federal transfer payments and other provincial revenues. In 1993 the province will contribute a total of \$6,403.7 million towards the funding of elementary and secondary education.

Property Taxes

The portion of school board expenditure that is not covered by provincial grant must be raised by school boards through property taxation. Property taxes are raised to cover both recognized and unrecognized expenditures.

Recognized Expenditure

Each year the province establishes an amount per pupil, called the basic per pupil grant, that is considered essential to provide required education programs and services to the student. In most cases, the amount of money that boards are able to raise from their property tax bases is supplemented by provincial grants to ensure that all boards receive this recognized amount of funding per pupil. In 1993, approximately \$5,384.7 million will be raised by school boards from their property tax bases for this purpose. The province will contribute \$6,403.7 million towards school boards' recognized expenditures.

Unrecognized Expenditure

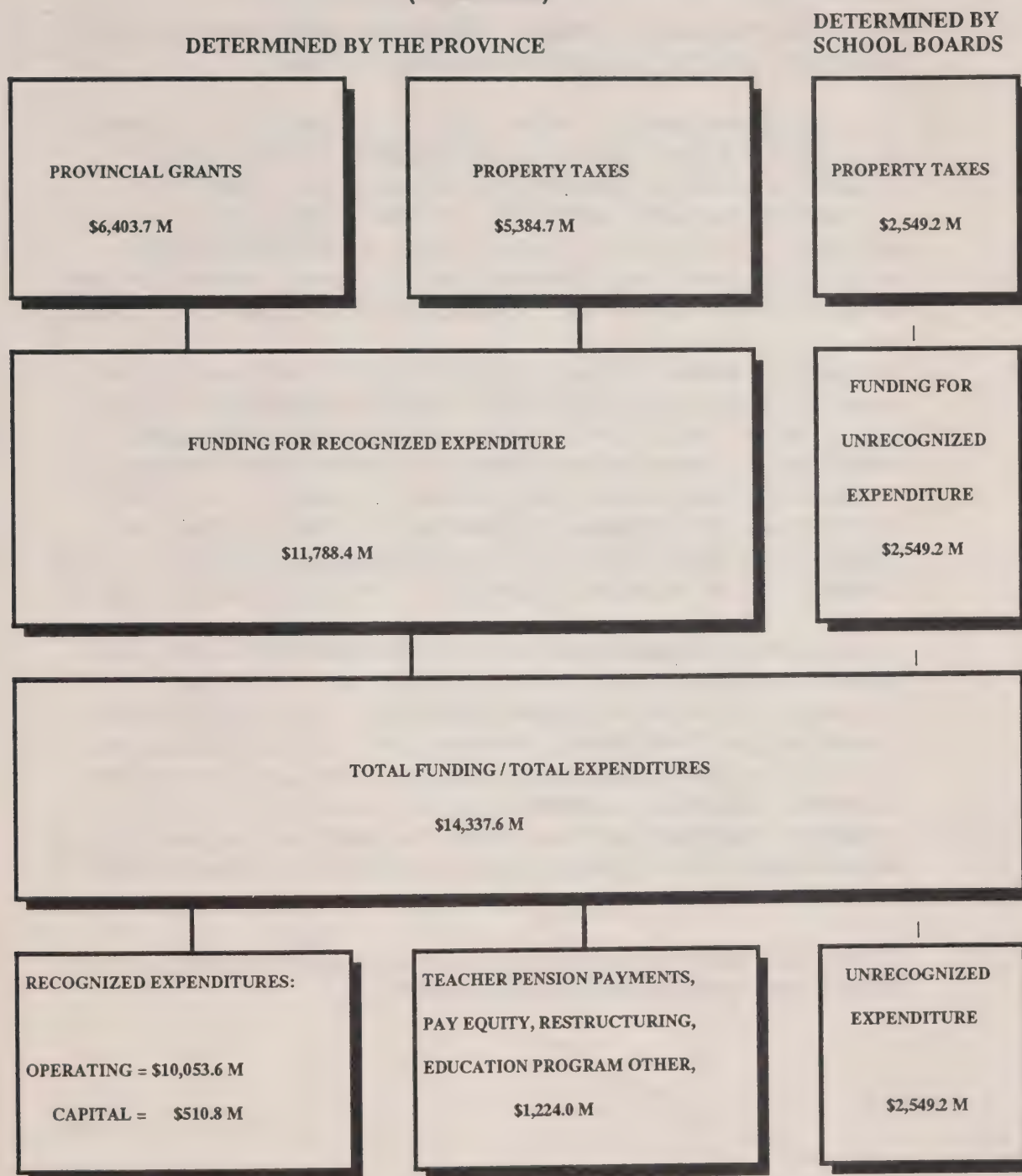
School boards can raise additional property taxes to cover expenditures in excess of amounts recognized by the province. There is no provincial support for unrecognized expenditure. Such additional funding is obtained 100% from local taxation.

It is estimated that in 1993 school boards will raise \$2,549.2 million to cover unrecognized expenditures.

The total expenditure for education in Ontario from all sources is estimated to be \$14.3 Billion for 1993. Recognized expenditures amount to \$11.7 billion. Of this amount, the province will contribute \$6.4 billion. The remainder, or \$5.3 billion, will be raised from property taxes. Based on present spending patterns, it is estimated that an additional \$2.5 billion for unrecognized expenditures will be raised from property taxes.

Diagram 1 shows the breakdown of the \$14.3 billion into three key expenditure groups: Recognized Expenditures, Unrecognized Expenditures and Teacher Pension Payments and other education programs.

DIAGRAM 1
EDUCATION FUNDING IN ONTARIO, 1993
(In Millions)



NOTE:

PROVINCIAL GRANTS INCLUDE CONTRIBUTIONS MADE TO TEACHERS' PENSION FUND (\$1,017.0 M), PAY EQUITY GRANTS (\$43.5 M) AND ONE-TIME RESTRUCTURING FUNDS (\$99.0 M).

The Role of the Property Tax Base

In addition, the school boards of Ontario have differing assessment bases from which to generate property tax revenue.

The assessment base of a school board is calculated as the value of all property in the municipality or municipalities it serves. Every property or building is assessed with a dollar value. This is its "rateable assessment." Residential properties such as homes and apartments, commercial properties such as offices and shopping malls, and industrial properties such as factories and warehouses are included, as well as farm and recreational/cottage properties.

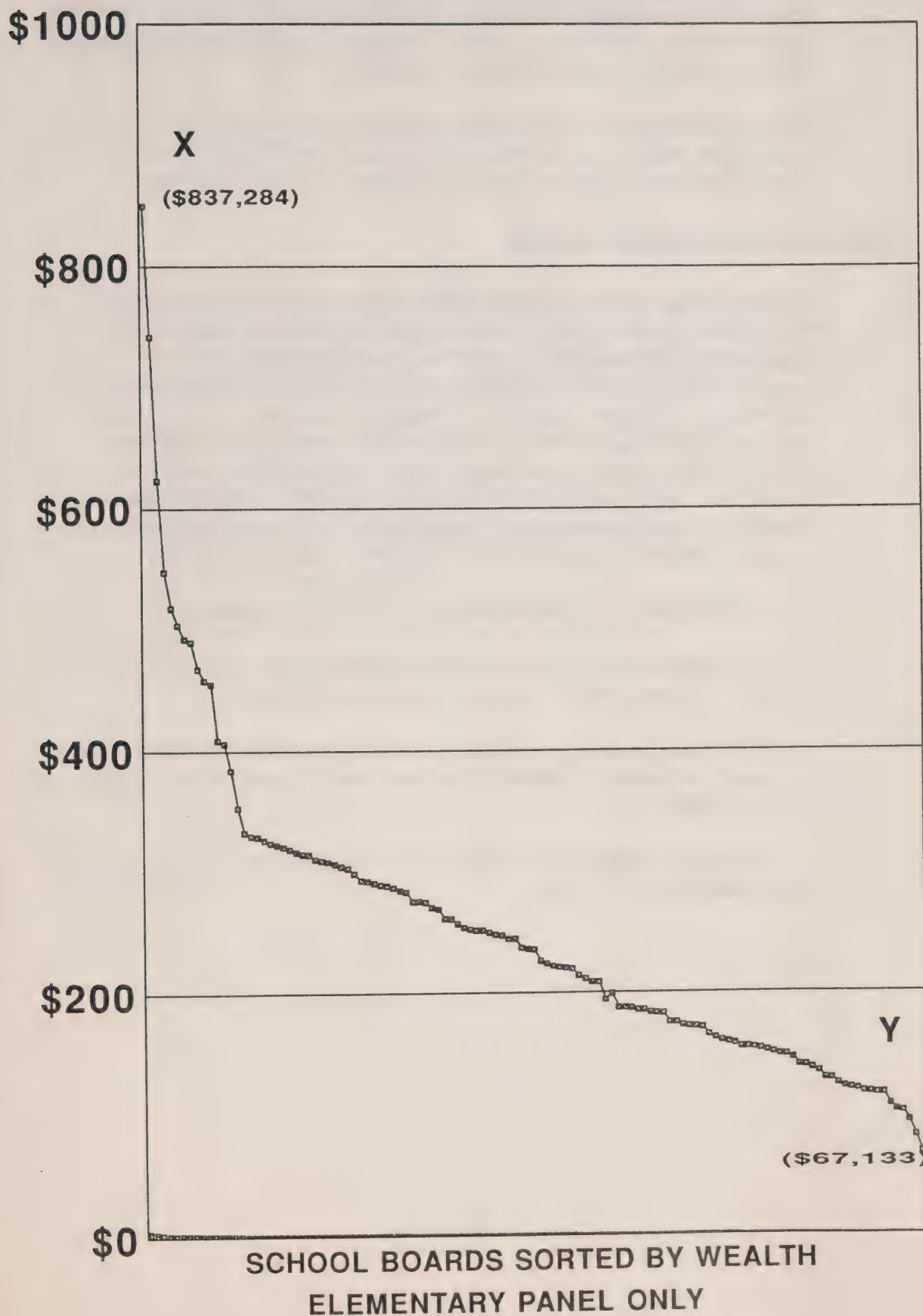
The rateable assessment of some municipalities is at recent market value, while other municipalities have rateable assessments that are only a portion of market value. Since it is necessary in the grant mechanism to have a common measure of school board assessment wealth, the Ministry of Education calculates assessment equalization factors based on information provided by the Ministry of Revenue. These factors convert the local rateable assessment base to a common level of "equalized" assessment or adjusted market value.

As Diagram 2 indicates, there are large differences in the size of the assessment base available to each school board. In 1993 it is estimated that the total equalized assessment value of all property in Ontario is about \$430 billion. However, this enormous wealth is not distributed evenly throughout the province. Some communities have high-value residential properties or large commercial or industrial complexes that contribute more to the total wealth in the community. School boards in such communities have access to a larger amount of tax revenue from the property tax base.

Diagram 2 shows the range of equalized assessment wealth per pupil in 1992 among all the school boards in Ontario.

COMPARISON OF SCHOOL BOARD WEALTH

(Based on equalized assessment per pupil-\$000's)



As shown at the top of the graph, board X has an equalized assessment of \$837,284 per pupil from which to raise revenues. Board Y has an equalized assessment base of only \$67,133 per pupil from which to raise funds. Board X has access to almost 12.5 times the tax base per pupil available to board Y.

A complete listing of the equalized assessment per pupil for all boards for 1992 is presented in the section titled "Some Facts about The Education System in Ontario" at the end of this document.

The Role Of Provincial Grants

The provincial funding mechanism for elementary and secondary education, is embodied in a set of legal documents known as the General Legislative Grants (GLG) regulations. Through a combination of operating and capital grants, the GLG Regulation attempts to mitigate inequities in financial resources among school boards across the province. These grants are sometimes called "equalization grants" since they attempt to equalize the financial resources among school boards by taking into account the size of the local tax base (ie, resources available) and the resources required by a school board to provide the base level of education service.

Two principles guide the determination of the provincial grant:

- (1) All school boards must have equitable financial resources to provide a base level of education programs and services.
- (2) All school boards must make the same tax effort to raise the local share of the costs of providing the base level of education programs and services.

The funding mechanism is explained in more detail in the section on the Basic Per Pupil Grant.

Structure of the Education Funding Model

The Education Funding Model can be divided into six major categories. Each category contains a group of grants that share similar characteristics or objectives. The five categories are described in the following sections of this document.

The six categories of the Education Funding Model are:

- Category 1 Basic Per Pupil Grant
- Category 2 Board-Specific Grants
- Category 3 Program-Specific Grants
- Category 4 Capital Grants
- Category 5 Additional Provincial Support for Education
- Category 6 Pay Equity and Restructuring Grants.

Category 1

Basic Per Pupil Grant

The Basic Per Pupil Grant is an equalization payment made by the province to a school board. The provincial grant equals the difference between the amount considered necessary by the province for a school board to provide the base level of education and the amount raised from property taxes.

The Basic Per Pupil Grant is determined using the process described below.

This calculation requires accurate information on two key variables:

- Average Daily Enrolment (ADE), which is the measure of the number of pupils enrolled in each school board. The ADE multiplied by the provincially established basic per pupil amount equals the Recognized Ordinary Expenditure of the school board.
- The value of the equalized assessment of all property in each community served by the school board. This value determines the amount of money that the board can raise from local property taxes.

Recognized Ordinary Expenditure

The province recognizes that a base level of funding per pupil is required by all school boards to meet their obligations under the Education Act. The province determines a fixed dollar amount per pupil as a standard for all school boards in Ontario. This is known as the Recognized Ordinary Expenditure Per Pupil (or basic per pupil grant).

For 1993, the per pupil amounts are \$4,034 for each elementary pupil and \$4,966 for each secondary pupil.

Standard Mill Rate

Each school board is required to contribute its share towards the Recognized Ordinary Expenditure. It does this by raising tax revenues from local sources at a uniform rate applied to its equalized assessment. This uniform rate is called the provincial standard mill rate, and is set each year by the province through calculations of the present funding formula.

One "mill" represents \$1 of taxes per \$1,000 of property assessment. Where a rate is "5 mills," this means that for every \$1,000 of property value the owner will pay \$5 in taxes. For a property assessed at \$100,000, the property owner will pay \$500 in taxes.

Provincial Grant

Once the school board's share of costs is determined, the provincial grant can be calculated. The grant is the difference between the Recognized Ordinary Expenditure for the school board and the amount the local school board is able to raise by applying the provincial standard mill rate to its equalized assessment base.

Diagram 3 shows how the provincial grant would be determined for three hypothetical school boards with differing enrolments and property assessment bases. The principle of equity is upheld and "built into" the calculation with the use of:

- (1) the Recognized Ordinary Expenditure Per Pupil, and
- (2) the provincial standard mill rate,

both of which are the same for every school board in the province.

As shown, each school board is allocated equal financial resources (\$4,034 per pupil) to provide a base level of education and each ratepayer is asked to bear an equal burden (6.295 mills or \$6.295 for each \$1,000 of property assessment).

Calculation of the Basic Per Pupil Grant

	<u>BOARD A</u>	<u>BOARD B</u>	<u>BOARD C</u>
1. RECOGNIZED ORDINARY EXPENDITURE PER PUPIL	\$4,034	\$4,034	\$4,034
2. AVERAGE DAILY ENROLMENT	1,000	2,000	2,000
3. TOTAL RECOGNIZED ORDINARY EXPENDITURE (1 X 2)	\$4,034,000	\$8,068,000	\$8,068,000
4. PROVINCIAL STANDARD MILL RATE	6.295 MILLS	6.295 MILLS	6.295 MILLS
5. BOARD'S EQUALIZED ASSESSMENT	\$200,000,000	\$200,000,000	\$1,000,000,000
6. YIELD FROM PROVINCIAL STANDARD MILL RATE APPLIED TO BOARD'S EQUALIZED ASSESSMENT (4 x 5)	\$1,259,000	\$1,259,000	\$6,295,000
7. PROVINCIAL GRANT (3 - 6)	\$2,775,000 =====	\$6,809,000 =====	\$1,773,000 =====

The table also shows how school boards with the same assessment base (A and B), but different student enrolments, receive different grants. In this case, school board B has twice the number of pupils to educate with the same assessment base as school board A (ie, \$200 million). The calculation shows that board B is provided with a larger grant from the province.

School board C, with an equalized assessment base of \$1 billion, is able to raise \$6,295,000 from local taxes. Although it has responsibility for the same number of students as school board B, it receives a much smaller provincial grant.

In each case the provincial grant ensures that the basic resource of \$4,034 per pupil is available to the board using the same tax effort.

The principles behind this calculation are equality of resources for all school boards and equality of tax burden for all ratepayers.

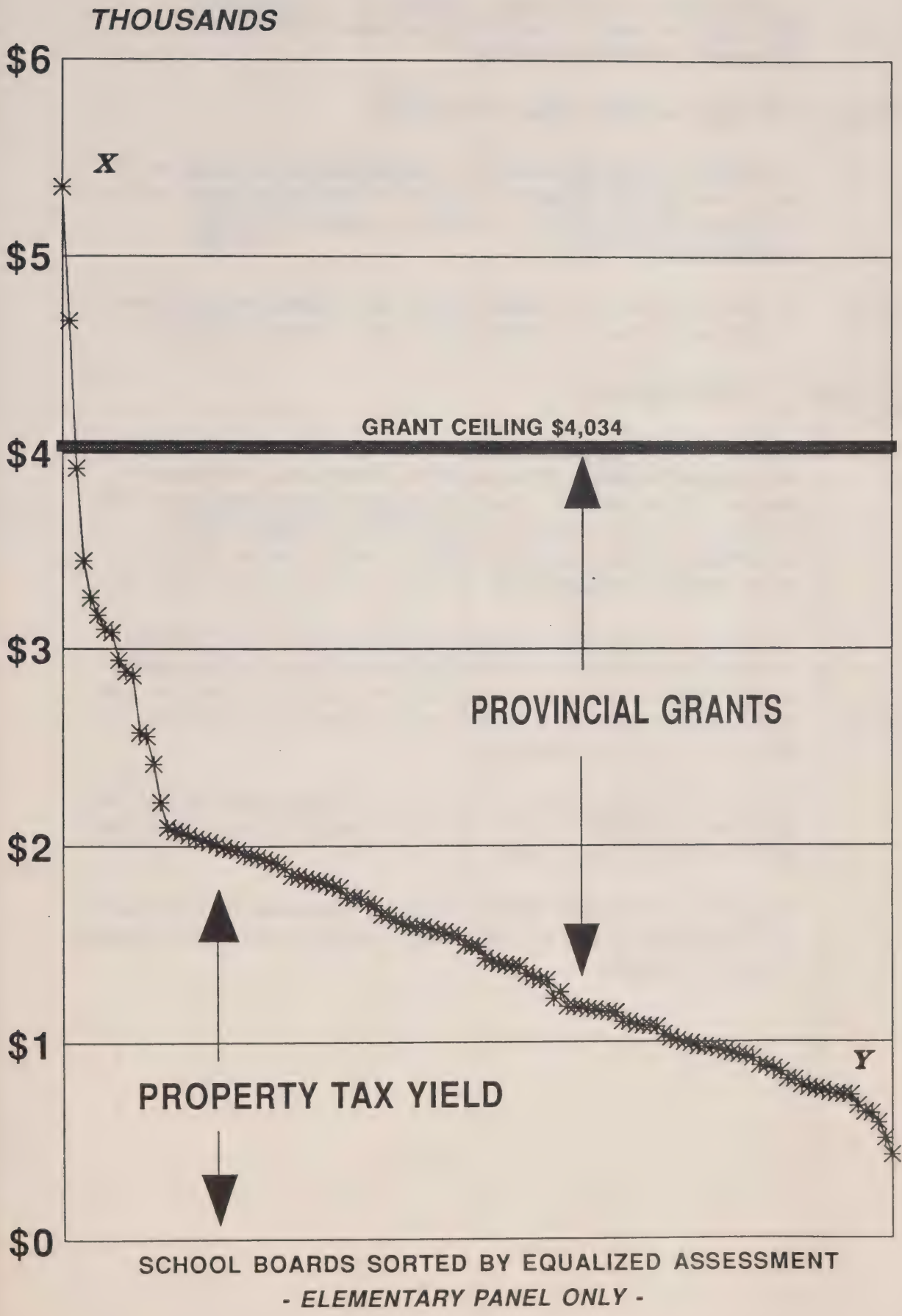
Diagram 4, How the Grant System Works, shows the effect of the provincial grant on the school board's available funding base, as described in Diagram 2.

By applying a provincial standard mill rate (of 6.295) to its equalized assessment of \$837,284 per pupil, board X can raise \$5,270 per pupil. By comparison, board Y, with an equalized assessment base of \$67,133 per pupil, can raise only \$422 per pupil.

Board X does not qualify for a grant, since, by applying the above method it is able to raise more money from local taxes than the recognized expenditures. This is commonly referred to as a negative grant. Board Y would qualify for a grant of \$3,612 per pupil. This approach provides each board with a Recognized Ordinary Expenditure per elementary pupil of \$4,034.

It should be noted that a negative grant situation in Category 1 can be offset by grants in Category 2, 3 and 4.

HOW THE GRANT MODEL WORKS



For 1993, the base level of funding per pupil includes specific amounts for the following items:

Support for Special Education Programs

Additional funding is provided for Special Education Programs for exceptional pupils. Exceptional pupils are defined as pupils having behavioral, communication, intellectual, physical or multiple exceptionalities.

In 1993, the Special Education portion of the basic per pupil amount is \$285 per elementary pupil and \$211 per secondary pupil.

Support For Pooling

Prior to 1990, most public corporate assessment was automatically assigned to the public school system. Pooling was introduced to ensure that this valuable source of revenue was shared more fairly between public and separate school boards within the same jurisdiction. Pooling is being phased in over a six-year period, of which 1993 is the fourth year.

At the time the pooling legislation was introduced, \$180 million in additional funding was committed to ensure that no school boards would experience a loss of revenue due to pooling. This money is being incorporated into the basic per pupil grant as the pooling provisions are being phased in.

Each year the basic per pupil grant has been increased by \$16 per pupil from this fund. In 1993, the total increase in the per pupil grant attributable to pooling is \$64.

Diagram 5, the "Basic Per Pupil Amount," illustrates the composition of the elementary and secondary basic per pupil amounts recognized for grant purposes.

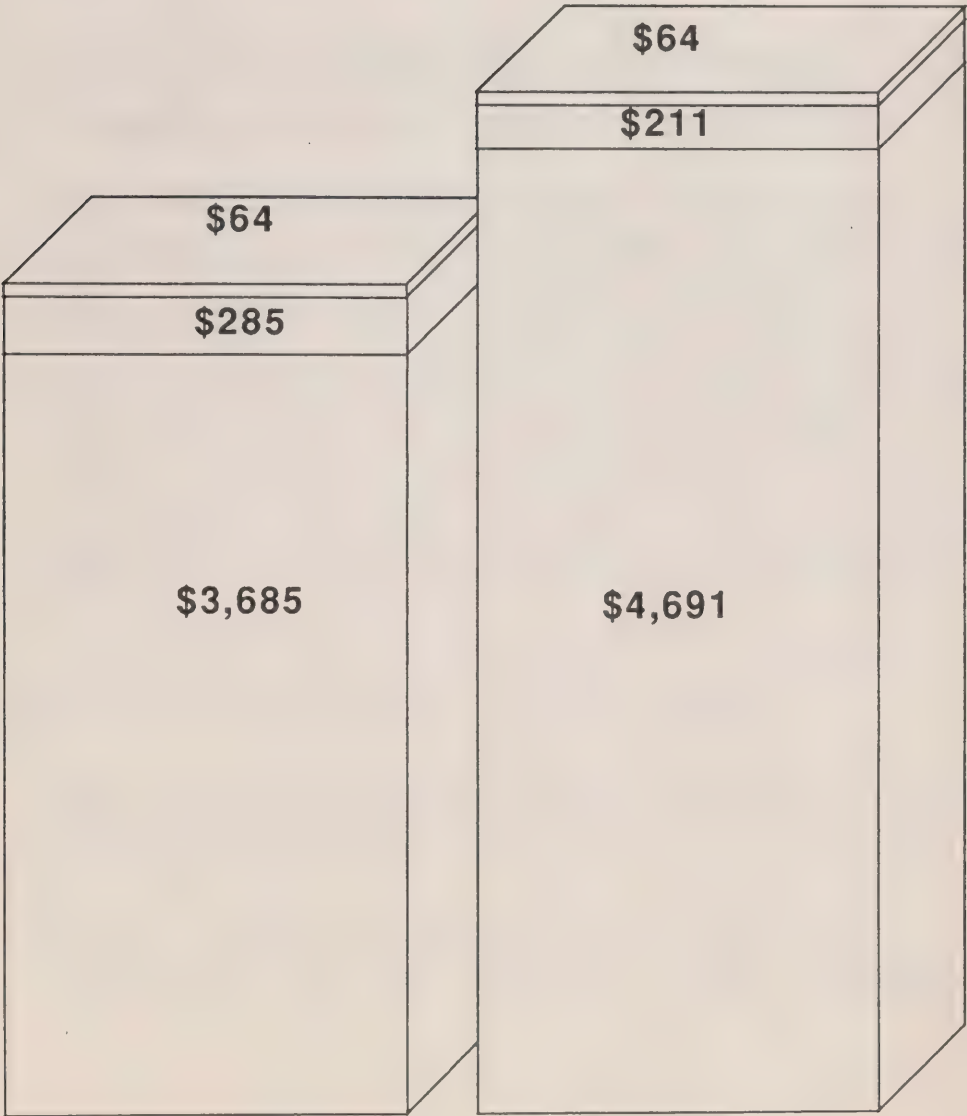
DIAGRAM 5
CATEGORY 1: BASIC PER PUPIL AMOUNT

**ELEMENTARY
CEILING
\$4,034**

**SECONDARY
CEILING
\$4,966**

**POOLING
SPECIAL
EDUCATION

BASE
AMOUNT**



Category 2

Board-Specific Grants

The government recognizes that the cost of providing the base level of education programs and services varies with geographic, demographic and socio-economic conditions across Ontario.

Board-specific grants provide funding at 100 per cent of the recognized costs to compensate school boards for conditions such as distance from sources of goods and services, small classes, small schools and small boards, and needs created by unique socio-economic conditions of the population served. School boards are not required to provide a local share for this category of grants because these costs arise from conditions beyond the local board's control. Provincial funds given in recognition of these additional costs are aimed at equity – to assist school boards in providing the base level of educational services they might otherwise not be able to provide without placing an additional financial burden on their taxpayers.

The following outlines, for 1993, the grants in this category:

French-as-a-First Language Grant – \$31.7 Million

Under the Education Act, a school board must provide instruction in the French language to any pupil who meets the definition of a "French-speaking person."

The grant recognizes the higher instructional, material and administrative costs school boards incur in providing this program.

Small Schools Grant – \$26.9 Million

In accordance with the ministry's policy of equality of educational opportunity, all pupils must have access to an adequate range of programs to complete their education. To offset the higher per pupil cost of these programs in small schools the province provides additional financial assistance in the form of a Small Schools Grant.

Small schools generally exist in areas of sparse population. Small elementary schools are defined as having 200 or fewer students and are located eight or more kilometres from another school of the same language of instruction. Small secondary schools are defined as having 600 or fewer students and are located 32 or more kilometres from another school of the same language of instruction.

Small Boards Grant – \$21.1 Million

Small school boards are defined as boards with an elementary or secondary enrolment of 5,000 pupils or less.

They incur many of the same basic overhead costs as larger boards in the province but, because of low enrolment, costs per pupil for administration and educational services are greater than for the larger boards. The Small Boards Grant provides additional financial support to such boards to offset these additional costs.

Small Sections Grant – \$2.9 Million

All boards with an English-language section and a French-language section, where one or both of the sections have fewer than 500 pupils, receive this grant. It assists boards in providing administrative, consultative and supervisory services where pupil enrolment is low.

Goods and Services Grant – \$44.6 Million

This grant acknowledges the higher cost of purchasing goods and obtaining services for boards that are distant from major urban centres and/or whose schools are distant from each other.

The calculation of this grant takes into account:

(a) The distance of a board from one of five defined cities (Toronto, Ottawa, Hamilton, London or Windsor) as a measure of its accessibility to goods and services.

(b) The existence of a city or town with a population of over 25,000 within a board's jurisdiction, which is another measure of its accessibility to goods and services.

(c) The sparsity of the pupil population, to reflect higher costs of moving goods and services within a board.

Compensatory Education Grant – \$89.7 Million

Some school boards, because of local conditions, have large numbers of students who are economically or socially disadvantaged and, therefore, at risk for academic failure and dropout.

Compensatory Education programs are aimed at addressing the needs of such students. Financial assistance is provided to these school boards to offset the additional costs of these programs.

Declining Enrolment Grant – \$14.4 Million

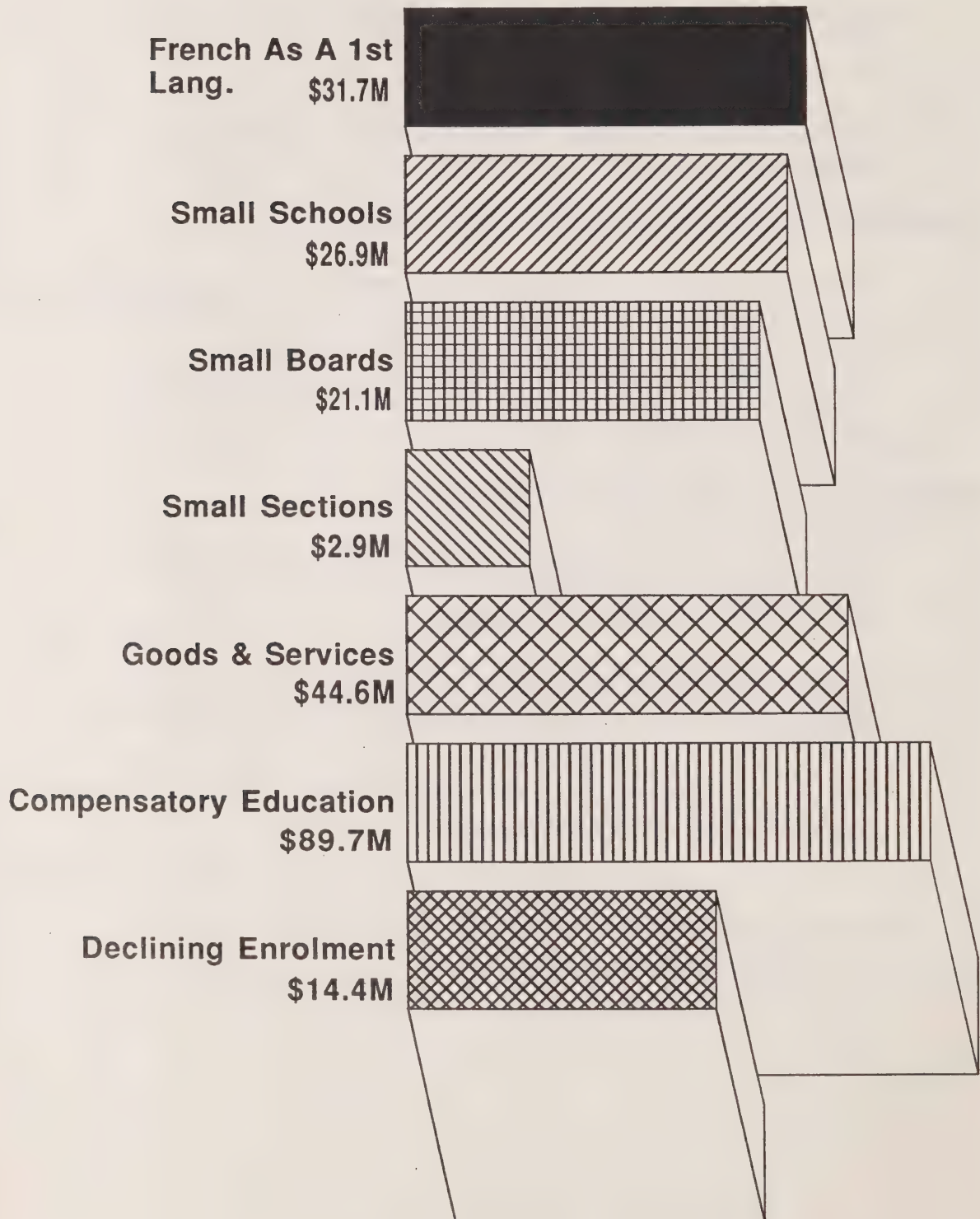
The Ministry of Education recognizes that a school board may not be able to reduce its operating costs in any given year in direct proportion to a reduction in its enrolment.

The Declining Enrolment Grant provides financial assistance for a period of two years, during which the board may reduce its operating expenses.

Diagram 6, Board-Specific Grants, outlines the components and funds allocated through this group of grants.

DIAGRAM 6

CATEGORY 2: BOARD-SPECIFIC GRANTS = \$231.3M



Category 3

Program-Specific Grants

Program-Specific Grants are provided to school boards to encourage them to extend education programs and services into areas that respond to local needs, and to meet provincial priorities. They are provided to school boards based on the extent to which the board participates in the program.

Category 3 grants can be grouped into four sub-categories, as outlined below:

Language Grants

French-as-a-Second-Language Grant – \$144.4 Million

This grant provides for the additional costs of offering core French extended and immersion programs. The grant is based on the number of pupils enrolled in these courses and varies with the length of the program, ranging from 20 minutes per day to full immersion.

Native-as-a-Second-Language Grant – \$0.8 Million

This grant assists school boards that wish to provide native language courses in addition to, or as a substitute for, French as a Second Language. This grant is based on the number of pupils enrolled in 20-minute or 40-minute per day programs.

To further assist school boards to initiate this program, the Ministry provides a start-up grant of \$200 per pupil enrolled for the first five years of the program.

Additional Language Instruction Grant – \$91.7 Million

This grant is offered to school boards that provide language instruction in regular day school programs for pupils whose first language is neither English nor French. Such ESL programs in English language schools and français programs in French language schools provide pupils with an opportunity to participate in regular instruction classes as soon as possible. The grant is based on the number of teachers employed by the school board for such programs.

It should be noted that additional grants are made available to school boards for the provision of ESL/français programs for adults whose first language is neither English nor French as a part of the funding of Continuing Education.

Mixed-Language Secondary Schools Grant – \$1.4 Million

This grant encourages boards to provide a wider range of courses and services in the minority language (either English or French) of a mixed-language school.

Initiative Grants

Grant For Full-Day Kindergarten – \$11.0 Million

The province provides financial assistance to school boards for the operation of full-day kindergarten programs. These funds recognize the cost of providing the additional half day of a full-day program. School boards are required to contribute a local share of these costs.

Grant for Reduction of Class Size in Grades 1 and 2 – \$176.2 Million

In line with the government's policy of excellence in education, the province provides financial assistance to school boards to reduce class sizes in grades 1 and 2 to an average of 20 pupils per teacher.

This grant is funded at 100 per cent and is intended to offset the average salary and benefits costs of the additional teachers employed by a board to meet this objective.

Schools that do not reach the objective of 20 pupils per teacher receive a proportionally reduced grant.

Special Grants

Recognized Extraordinary Expenditure Grants – \$80.2 Million

This grant assists school boards with costs such as purchase of computer hardware, and capital expenditure exclusive of expenditure on direct capital projects. A local share is required, with a greater amount of grant being provided to school boards with relatively modest local tax bases.

Transportation Grant - \$401.5 Million

The Transportation Grant provides financial assistance to school boards to recognize costs of transporting pupils from home to school or from school to school. The decision regarding the provision of transportation rests with the school board.

A board's grant for transportation is based on:

- (a) The need for transportation within a board, as determined by the density of its pupil population: the less densely populated an area, the greater the need for pupil transportation and the greater the grant. A grant of 100 per cent of the amount calculated on the basis of pupil density is paid to the board.
- (b) Additional transportation expenditures incurred by the board in excess of the above amount are also recognized for grant purposes. However, school boards are required to provide a local share of this additional amount. The grant paid to the boards is the difference between an amount raised locally and the total amount recognized for grant.

Technological Education Grant – \$2.5 Million

This grant recognizes the higher costs per pupil involved in providing technical and vocational programs. It is allocated to school boards providing a large number of these courses where, because of smaller class sizes and individualized pupil requirements, there are higher costs.

Grant for Programs in Lieu of Provincial Services for Blind/Deaf Pupils – \$15.4 Million

This funding is provided where a school board offers an approved Special Education program for blind, deaf and blind/deaf pupils who might otherwise attend a Provincial School for blind and deaf pupils. Grants are provided for salaries and benefits for specialist teachers and teacher-aides.

An additional grant is paid to school boards to assist them in providing Braille transcription services at the elementary and secondary level. As well, a grant is paid for oral and manual interpreters at the secondary level. The grant for interpreter services will be extended to the elementary level in September 1994. School boards are required to contribute a local share of the costs of providing these services.

Grant for Education Programs in Care, Treatment and Correctional Facilities – \$66.2 Million

A school board may provide educational programs for school-age pupils who cannot attend a local school because they are placed in a care, treatment or correctional facility. The province pays the school board 100 per cent of the cost of salaries and benefits for teachers and teacher-aides involved in such programs.

Grant for Continuing Education, Secondary Summer School and Driver Education – \$137.7 Million

This 100 per cent grant supports the government's commitment to continuing education — adult basic education (including ESL/français/NSL, literacy and numeracy, and citizenship programs), continuing education credit courses including summer school and driver education.

Heritage Language Grant – \$15.8 Million

A grant is provided to school boards offering approved classes for heritage language instruction in a language other than English or French. The grant is based on a dollar amount per hour of classroom instruction.

Grant for the Cost of Education for Non-Resident Pupils – \$63.4 Million

The province reimburses school boards for the cost of educating pupils enrolled in their schools who reside in areas outside the jurisdiction of any board, or in institutions and group homes, or who are wards of Children's Aid Societies. The amount reimbursed is equal to the board's current operating cost per pupil plus an amount for accommodation.

Grant for Open-Access Tuition Fees – \$56.6 Million

Secondary students have a right to attend the public or separate school system of their choice. In situations where their parents' taxes go to another school board, the board supplying the service charges a tuition fee to recover costs from the board that receives the taxes.

Where the costs for the educating board are higher than the costs in the tax-recipient board, the province picks up the difference.

Other Grants

Assistance for En Bloc Transfers – \$0.8 Million

Where a public school board has transferred one or more secondary schools and education programs to a Roman Catholic school board, a grant is paid to the public school board for up to five years to offset any overhead costs that remain with the public board. This grant is also applicable to the English boards in Ottawa-Carleton and the Conseil des écoles séparées catholique de langue française de Prescott-Russell.

Secondary School Reorganization Grant – \$0.05 Million

This grant is paid to school boards that have reorganized a French-English, mixed-language secondary school into two separate schools — one French, the other English. It recognizes the extra costs involved in the reorganization.

Change in Tax Revenue – \$3.9 Million

The amount of assessment supporting a school board can and does change during the year — sometimes with a large impact.

In the case where a community has lost assessment because of the closure or removal of industry, extra grant is paid to the school board to partially offset the reduction in tax revenue.

In the case where new development results in an increase in the assessment base and greater revenue to the board, this revenue is partially offset by a reduction in the grant payable to the board.

Grant for Special Assistance in Respect of Debentures – \$0.4 Million

This grant offsets the cost of debentures on secondary school buildings that are being used jointly by a public and a separate board. It also assists boards that acquired significant debenture debt before April 1980.

Special Support For Pooling – \$13.0 Million

As noted earlier, additional funds have been incorporated into the Basic Per Pupil Grant to address possible public school board losses in assessment as a result of pooling. Even with this additional support, a number of public boards will experience a net loss in revenue. The Special Support for Pooling Grant provides additional funds to ensure that no public board will experience a net loss in revenue because of pooling.

Isolate Boards Grant – \$31.5 Million

Very small school boards, usually located in remote areas of Ontario, are referred to as isolate boards. Generally, their costs per pupil are very high and their tax base is very small. Their funding differs from that of other school boards in Ontario because it is based on program approval rather than the GLG formula. Their grant is the difference between approved program costs and local tax revenues.

Grant for Boards on Tax-Exempt Land – \$5.3 Million

This grant provides for part of the costs of operating schools situated on tax-exempt land. These include schools in sanatoriums, hospitals, crippled children's treatment centres and centres for the treatment of cerebral palsy. Operating expenses include teachers' salaries, transportation, and the board and lodging of students.

Order-in-Council – \$5.2 Million

Undue burden grants are provided to school boards by Order-in-Council under the provisions of Reg. 307, RRO 1990. These grants are intended to cover specific non-recurring situations which are not covered by the grant regulations and thus place an undue burden on the local ratepayers of the board.

Special interim financing is provided to the Ottawa-Carleton French Language School Board to enable the board to have the same amount of over-the-ceiling expenditure that the four Ottawa-Carleton boards had at the time the French-language board was created without placing an additional mill rate burden on the taxpayers supporting the board. The interim financing is being phased out as pooling is phased in.

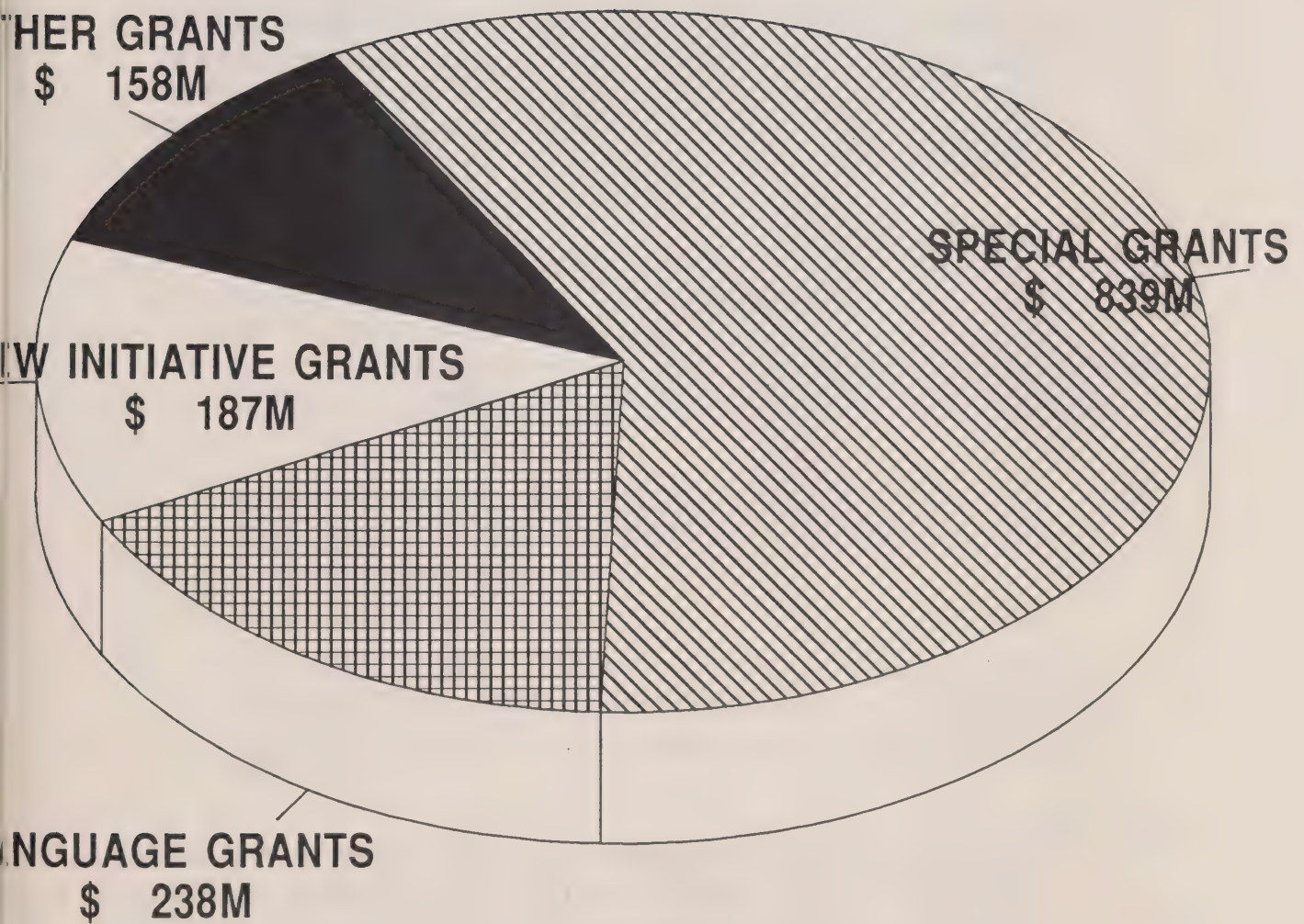
Negative Grant - \$98.2 Million

Given the present methods for calculating recognized expenditures and assessment wealth, the Metropolitan Toronto School Board calculates a "negative grant" under category 1. This negative amount will be greater than the total of its grants under categories 2, 3 and 4. However, under the grant regulations, no board receives less than a specified portion of its grants for programs in care, treatment and correctional facilities, capital projects related to the transfer of secondary school facilities to Roman Catholic Separate School Boards, the anti-recession and the jobsOntario Capital programs. The present funding formulae requires, for accounting purposes only, a total of \$98.2 million to balance the negative amount under category 1.

Diagram 7, Program-Specific Grants, shows the four major groups and funding allocated for Category 3 Grants.

DIAGRAM 7

CATEGORY 3: PROGRAM SPECIFIC GRANTS = \$1,423.1M



Summary of Recognized Operating Expenditures
Category 1, 2 and 3
Calculated on a per pupil basis¹:

Category 1 grants are provided to boards on a per pupil basis. For 1993, boards receive \$4034 for each elementary pupil and \$4966 for each secondary pupil.

Category 2 and 3 grants provide additional amounts that recognize unique geographic, economic and demographic conditions among school boards, and unique levels of programming based on needs defined by the local board.

Grant categories 1, 2 and 3 may be combined and expressed as a per pupil amount in order to present a more complete picture of the operating funding available for elementary and secondary pupils in Ontario. As shown below, they total to a per pupil amount of \$4,905 at the elementary and \$5,605 at the secondary level for each student in the province.

Per pupil amounts:

	<u>Elementary</u>	<u>Secondary</u>
Category 1	\$4,034	\$4,966
Category 2	\$122	\$125
Category 3	<u>\$749</u>	<u>\$514</u>
Total	\$4,905	\$5,605

¹

excludes grants for Recognized Extraordinary Expenditure, Education Programs in Care, Treatment and Correctional Facilities, Continuing Education, Heritage Language Grants, Change in Tax Revenue Grant, Special Assistance for Debentures, En Bloc Transfers and the Special Support for Pooling.

Category 4

Capital Funding Grants

These grants assist school boards in financing capital projects. These projects include new schools and additions, site purchases, portables, and the replacement and renovations of schools.

Capital Grants – \$332 million

Each year, the ministry requires all school boards to submit a five-year capital expenditure forecast which lists their capital needs in priority order. Following ministry analysis at the regional and provincial levels, a Capital Grant Program is announced by the Minister. Projects are selected on the basis of greatest need, determined in accordance with ministry evaluation criteria.

The level of grant for a particular board depends its ability to finance the project from its local tax base. The average provincial support rate on growth-related capital projects, including new pupil places and sites, is 60 percent. Support for other capital projects, including the replacement and renovation of schools, and new portable purchases, is on average 75 percent.

As part of the on-going multi-year commitment to capital funding, school boards have been allocated \$332 million in grant for 1993.

Child Care Spaces Grant

The province provides 100 per cent of recognized capital costs for constructing non-profit child care spaces in all new and replacement elementary schools. For 1993, \$12.0 million has been allocated for these spaces.

Junior Kindergarten

A total of \$100 million was allocated for the period 1990-1994, to provide spaces for school boards introducing junior kindergarten programs. For 1993, \$20.0 million in grant has been allocated for this program.

Technological Education Capital Fund

A total of \$60 million was allocated for the period 1990-1994, for the renewal of Technological Education Programs in communication, construction, manufacturing, services and transportation. For 1993, \$12.0 million in grant has been allocated for this program.

School boards must consult with key community and business partners and draft a three-year program implementation plan. Each school delivering grade 10, 11 and 12 technological studies may be eligible for funding of up to \$200,000 per program.

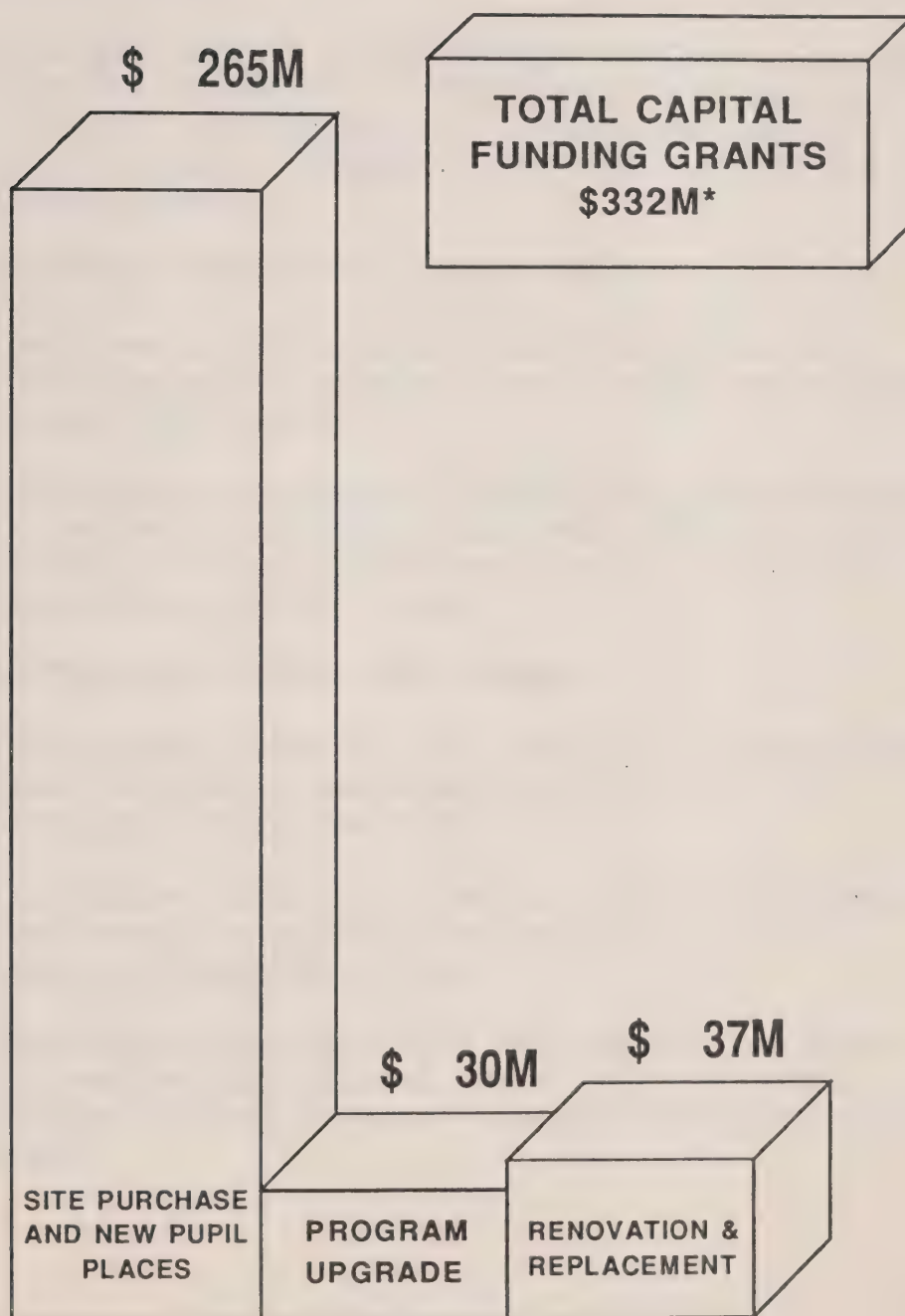
jobsOntario Capital Fund

The jobsOntario Capital Fund was established in 1992 to create jobs by developing Ontario's infrastructure. For 1993, a total of \$22 million has been provided to school boards to assist with renovations and alterations to schools.

A breakdown of Category 4 grants is presented in Diagram 8, Capital Funding Grants.

DIAGRAM 8

CATEGORY 4: CAPITAL FUNDING GRANTS



*DOES NOT INCLUDE JOBS ONTARIO CAPITAL FUNDING

Category 5

Additional Provincial Support for Education

Although this category of funding is outside the General Legislative Grants, it is included here to complete the picture of education funding and because it represents a considerable amount of provincial support for education. This category is made up of the following payments:

Teachers' Pension Payments – \$1,017 Million

The province pays the employers' share of teachers' pension contributions on behalf of school boards. For 1993, this represents a payment of \$674.6 million.

In 1990 the government began payments on the unfunded liability in the Teachers' Pension Fund. This important change will ensure the security and viability of the fund into the future. For 1993, this payment amounts to \$342.4 million.

Education Programs Other – \$26.8 Million

This group of payments supports a wide range of programs that are funded on the basis of specific approval for each board that participates. The programs include:

Consultants – Support for consultants to help with the professional development of school staff and the implementation of the government's education initiatives.

Educational Computing Network of Ontario (ECNO) – Supports the development and upgrading of administrative procedures, including computer networks and information sharing among school boards.

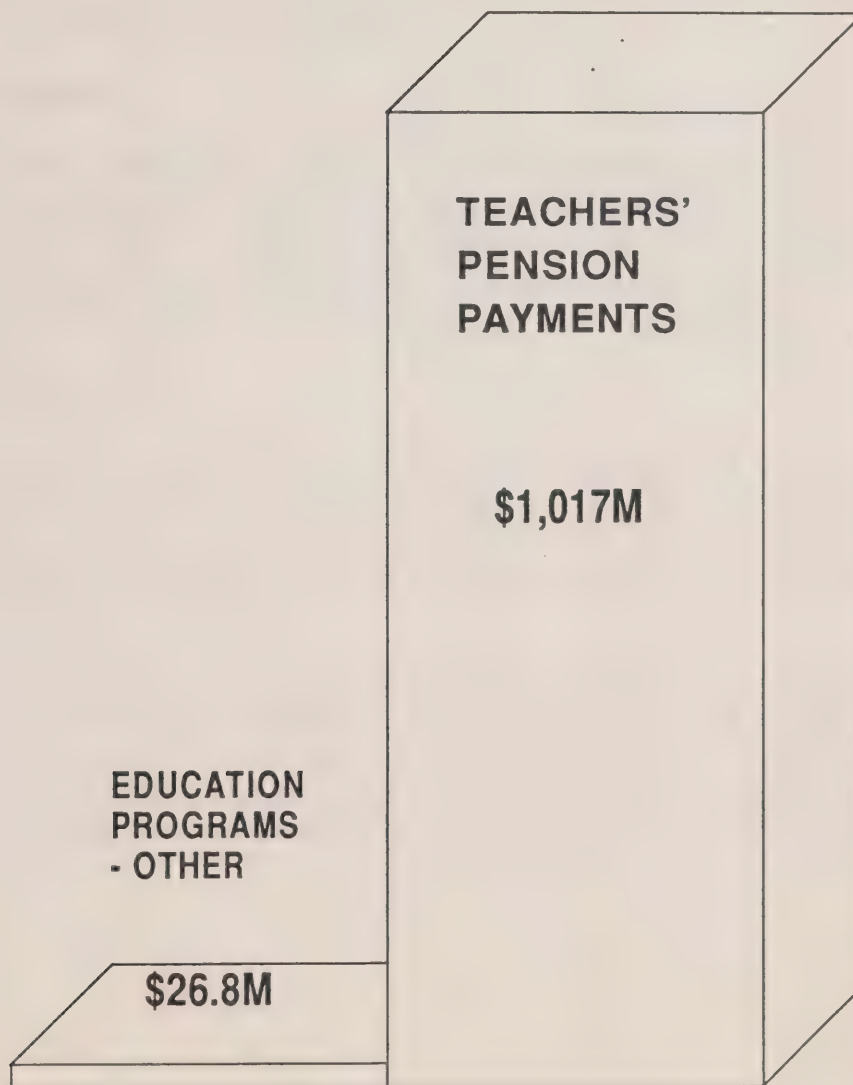
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Diagram 9 presents a summary of Category 5, Additional Provincial Support for Education.

DIAGRAM 9

CATEGORY 5: ADDITIONAL PROVINCIAL SUPPORT FOR EDUCATION

TOTAL ADDITIONAL
PROVINCIAL SUPPORT
FOR EDUCATION
= \$1,043.8M



Category 6

Pay Equity and Restructuring Grants

These funds are provided to school boards as well as other public sector partners in response to the government-wide initiatives of Pay Equity and Restructuring.

This category of funds, like category 5, is not distributed through the General Legislative Grants Regulations. It is included in this document to demonstrate the impact government-wide initiatives have on school boards in Ontario.

Pay Equity Grants

These grants are to assist school boards with costs relating to the implementation of pay equity plans in accordance with the Pay Equity Act. Boards will receive \$43.5 million for their 1992 pay equity expenditures. The allocation for 1993 has not yet been determined, however no less than the 1992 amount will be available.

Restructuring Grants

Provincial transfer payments to school boards for the governments 93-94 and 94-95 fiscal year have been capped at the 1992 level, less \$21 million. In order to assist school boards to make adjustment to the capped transfer payments, the government is providing a one time fund of \$99 million.

The government's overall priorities for restructuring are threefold: to reduce the cost of public services, to maintain public services, and to preserve jobs to the greatest extent possible. School boards will use the one-time increase to plan and make whatever adjustments and changes will be necessary to reduce costs permanently over the long term.

Restructuring in education involves a reshaping, a renewal, and a redirection of Ontario's schools and education system in a fundamental and lasting way. These efforts must ensure excellence and accountability in education programs and services and make them affordable and efficient.

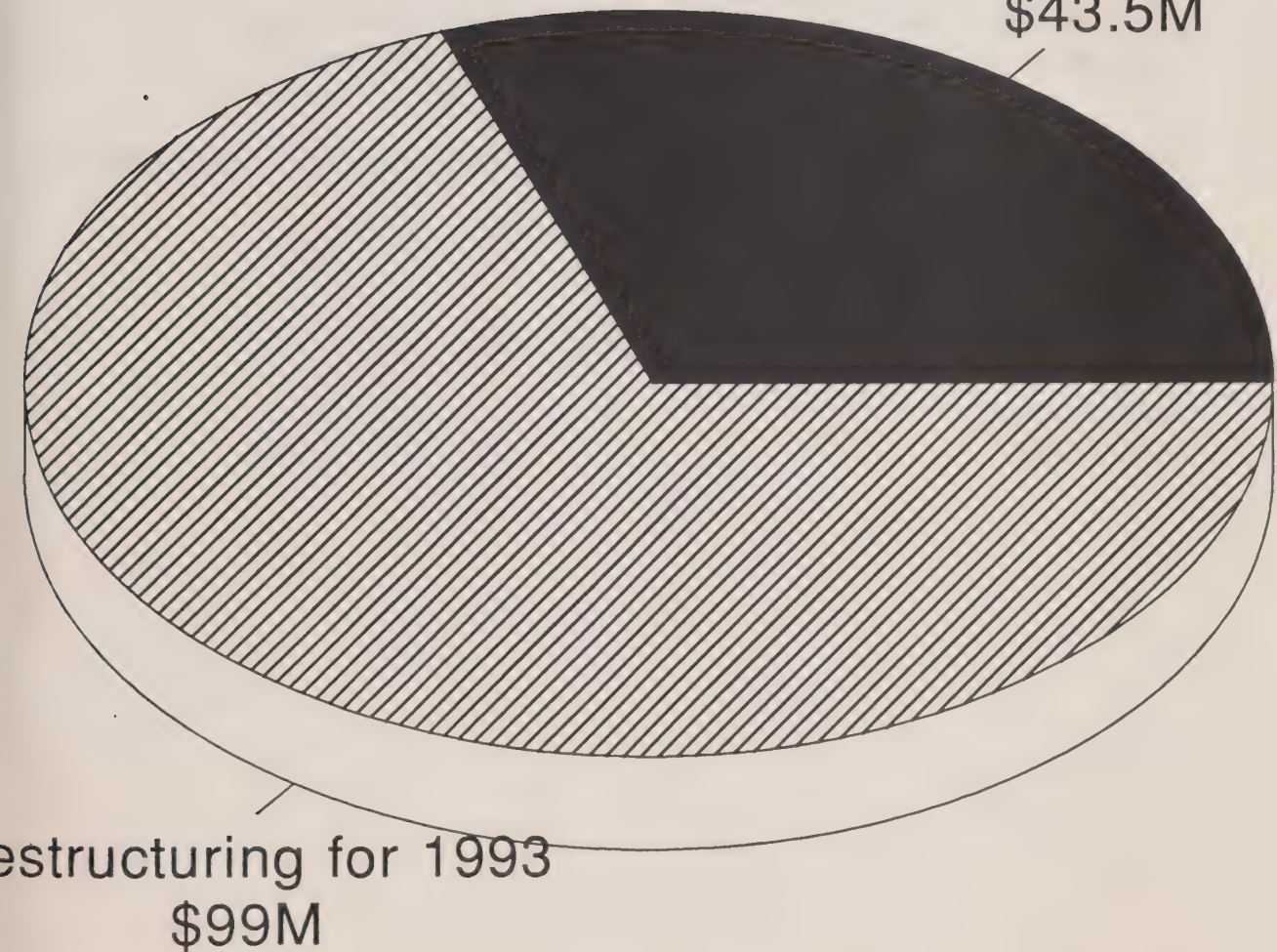
Diagram 10 presents a summary of category 6, Pay Equity and Restructuring Grants.

DIAGRAM 10

CATEGORY 6: PAY EQUITY & RESTRUCTURING GRANTS

TOTAL CATEGORY 6
\$142.5 Million

Pay Equity in 1992
\$43.5M



Summary

This document has been developed to illustrate the present funding model for education finance in Ontario.

The funding model presents a comprehensive outline of the extent of funding provided by the province to school boards for elementary and secondary education in Ontario. In 1993, the province's contribution to elementary and secondary education will total \$6,403.7 million.

A summary of the present Education Funding Model showing the breakdown of the six grant categories outlined in this document is presented below and in Diagram 11, the Education Funding Model, Summary of Categories 1 to 6.

Category 1: Basic Per Pupil Grant

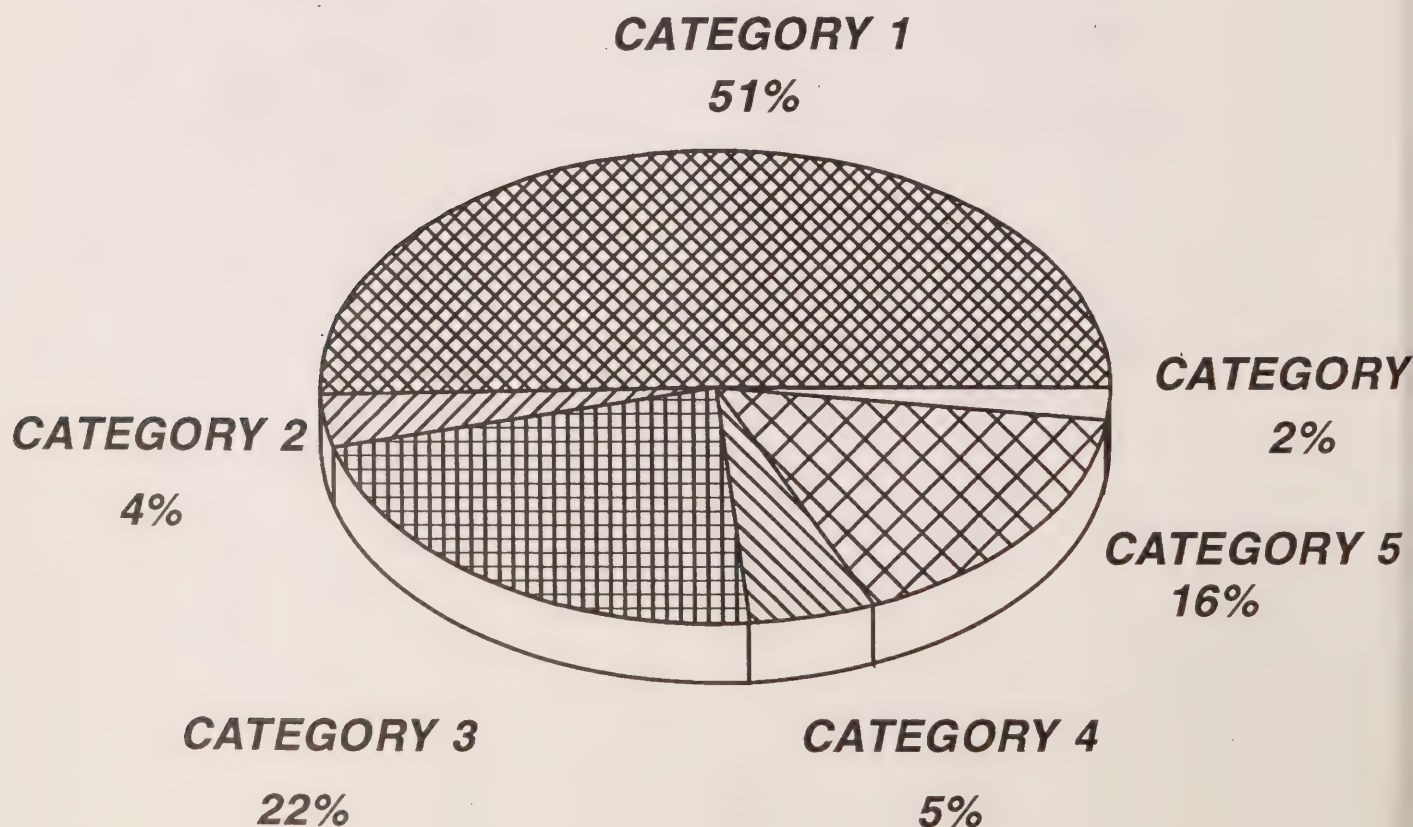
\$3,231.0 Million

- Basic Per Pupil Amount
 - elementary \$4,034 per pupil
 - secondary \$4,966 per pupil
- Support for Special Education Programs
 - elementary \$285 per pupil
 - secondary \$211 per pupil
- Support for Pooling \$64 per pupil

THE EDUCATION FUNDING MODEL, 1993

PROVINCIAL FUNDING FOR EDUCATION = \$6,403.7 M

CATEGORY 1: BASIC PER PUPIL GRANT	\$3,231 M
CATEGORY 2: BOARD—SPECIFIC GRANT	\$231.3 M
CATEGORY 3: PROGRAM—SPECIFIC GRANT	\$1,423.1 M
CATEGORY 4: CAPITAL GRANT	\$332 M
CATEGORY 5: ADDITIONAL SUPPORT	\$1,043.8 M
CATEGORY 6: PAY EQUITY & RESTRUCTURING GRANTS	\$142.5 M



Category 2: Board Specific Grants

\$231.3 Million

- French-as-a-First-Language Grant \$31.7 Million
- Small Schools Grant \$26.9 Million
- Small Boards Grant \$21.1 Million
- Small Sections Grant \$2.9 Million
- Goods & Services Grant \$44.6 Million
- Compensatory Education Grant \$89.7 Million
- Declining Enrolment Grant \$14.4 Million

Category 3: Program-Specific Grants

\$1,324.9 Million

- Language Grants
 - French-as-a-Second-Language Grant \$144.4 Million
 - Native-as-a-Second-Language Grant \$0.8 Million
 - Additional Language Instruction Grant \$91.7 Million
 - Mixed-Language Secondary Schools Grant \$1.4 Million
- Initiative Grants
 - Grant for Full-Day Kindergarten \$11.0 Million
 - Grant for Reduction of Class Size in
Grades 1 and 2 \$176.2 Million
- Special Grants
 - Recognized Extraordinary Expenditure Grants \$80.2 Million
 - Transportation Grant \$401.5 Million
 - Technological Education Grant \$2.5 Million
 - Grant for Programs in Lieu of Provincial Services for
Blind/Deaf Pupils \$15.4 Million
 - Grant for Education Programs in Care, Treatment
and Correctional Facilities \$66.2 Million
 - Grant for Continuing Education, Secondary Summer,
and Driver Education \$137.7 Million
 - Heritage Language Grants \$15.8 Million
 - Grant for the Cost of Education for Non-Resident
Pupils \$63.4 Million
 - Grant for Open-Access Tuition Fees \$56.6 Million

- Other Grants
- Assistance for En Bloc Transfers \$0.8 Million
- Secondary School Reorganization Grant \$0.0 Million
- Change in Tax Revenue \$3.9 Million
- Grant for Special Assistance in Respect of
 Debentures \$0.4 Million
- Special Support for Pooling \$13.0 Million
- Isolate Boards Grant \$31.5 Million
- Grant for Boards on Tax-Exempt Land \$5.3 Million
- Interim Financing \$5.2 Million
- Negative Grant \$98.2 Million

Category 4: Capital Funding Grants **\$332.0 Million**

- Site Purchase and New Pupil Places \$268 Million
- Renovation and Replacement \$34 Million
- Program Update \$30 Million

**Category 5: Additional Provincial Support
for Education** **\$1,043.8 Million**

- Teachers Pension Payments \$1,017.0 Million
- Education Programs Other \$26.8 Million

Category 6: Pay Equity & Restructuring Funds **\$142.5 Million**

- Pay Equity Funding \$43.5 Million
- Restructuring Fund \$99.0 Million

**Total Provincial Contribution to Elementary and
Secondary Education for 1993** **\$6,403.7 Million**

Some Facts About the Education System in Ontario

Some Facts About The Education System in Ontario

For 1993 (estimated)

Number of pupils enroled (Full Time Equivalents)	1,873,708
Number of School Boards	171
Number of Teachers (Full Time Equivalents for 1992)	121,045
Number of Schools	
– elementary	3,882
– secondary	792
Approximate replacement value of all school properties (including administration and operations buildings)	\$20 Billion
Expenditures on elementary and secondary education	\$14.3 Billion
Estimated value of provincial equalized assessment on property	\$430 Billion
Funding from property taxes	
Recognized expenditure	\$5,384,700,000
Unrecognized expenditure	\$2,549,200,000
Funding from provincial grants	\$6,403,700,000
Province-wide mill rate on equalized assessment	
– elementary	6.295 mills
– secondary	5.186 mills
Recognized amount per pupil	
– elementary	\$4,034 per pupil
– secondary	\$4,966 per pupil

FIVE, TEN, & TWELVE YEAR TRENDS IN EDUCATION FUNDING

	1980	1985	1990	1992**	FIVE YEAR TRENDS (1985-1990)	TEN YEAR TRENDS (1980-1990)	TWELVE YEAR TRENDS (1980-1992)
Enrolment	1,754,543	1,647,681	1,767,973	1,902,370	7.3%	0.8%	8.4%
Ontario Consumer Price Index	100.0	143.8	183.2	193.7	27.4%	83.2%	93.7%
Provincial Support (\$Million):							
Operating Grants	2,230.7	3,168.8	4,461.0	4,847.2	40.8%	100.0%	117.3%
Capital Grants	47.2	74.2	332.0	332.0	347.4%	603.4%	603.4%
Teacher Pension Contributions	347.2	377.8	698.1	1,112.0	84.8%	101.1%	220.3%
Total	2,625.1	3,620.8	5,491.1	6,281.2	51.7%	109.2%	139.7%
Property Tax Share (\$Millions):							
On Recognized Expenditure	1,623.3	2,644.1	4,126.6	4,679.3	58.1%	154.2%	188.3%
On Unrecognized Expenditure	443.3	1,002.5	2,438.5	3,028.4	143.2%	450.1%	583.1%
Total	2,066.6	3,646.6	6,565.1	7,707.7	80.0%	217.7%	273.0%
Total Operating Expenditure (\$Millions)	4,297.3	6,815.4	11,026.1	12,554.9	61.8%	156.6%	192.2%
Property Assessment Base (\$ Millions)	96,226.7	111,817.6	133,460.7	140,718.8	19.4%	38.7%	46.2%

Notes:

Enrolment equals average daily enrolment (ADE) used for grant purposes.
Property assessment bases shown are expressed on 1979 market value level
to measure the increase in taxable assessment not the increase in property
values.
* 1992 figures based on Revised Estimated Expenditures

SCHOOL BOARD WEALTH PER PUPIL
(ELEMENTARY PANEL ONLY)

BOARD NAME	1992 EQUALIZED ASSESSMENT PER PUPIL	1992 WEALTH INDEX
KIRKLAND LAKE DISTRICT R C S S B	67,133	0.1842
CHAPLEAU PANET CAVERLY R C S S B	82,065	0.2252
FORT FRANCES RNY RIVER DIST R C S S B	93,148	0.2556
TIMISKAMING DISTRICT R C S S B	103,164	0.2831
GERALDTON DISTRICT R C S S B	103,934	0.2852
KENORA DISTRICT R C S S B	107,245	0.2943
NORTH SHORE DISTRICT R C S S B	113,965	0.3127
LANARK LEEDS GRNVILLE CTY R C S S B	115,622	0.3173
COCHRANE IROQ FALLS DIST R C S S B	116,503	0.3197
MICHIPICOTEN DISTRICT R C S S B	119,109	0.3268
DRYDEN DIST R C S S B	120,733	0.3313
RENFREW COUNTY R C S S B	124,758	0.3423
P BORO VIC NRTHM NEWCASTLE R C S S B	125,129	0.3433
BRUCE GREY COUNTY R C S S B	126,875	0.3481
NIPISSING DISTRICT R C S S B	131,477	0.3608
HASTINGS PRINCE EDWD CTY R C S S B	132,798	0.3644
STORMNT DNDAS GLNGRRY CTY R C S S B	134,490	0.3690
BRANT COUNTY R C S S B	136,649	0.3750
HEARST DISTRICT R C S S B	136,883	0.3756
PRESCOTT-RUSSELL FRENCH RCSSB	137,649	0.3777
HURON PERTH COUNTY R C S S B	138,766	0.3808
PRESCOTT RUSSELL CTY R C S S B	140,956	0.3868
KENT COUNTY R C S S B	146,896	0.4031
SIMCOE COUNTY R C S S B	149,716	0.4108
LAMBTON COUNTY R C S S B	151,505	0.4157
SUDBURY DISTRICT R C S S B	152,163	0.4175
NORTH OF SUPERIOR R C S S B	153,344	0.4208
OXFORD COUNTY R C S S B	153,991	0.4225
ELGIN COUNTY R C S S B	154,305	0.4234
DURHAM REGION R C S S B	155,813	0.4275
KAPUSKASING DISTRICT R C S S B	156,023	0.4281
HORNEPAYNE B OF E	158,609	0.4352
ESSEX COUNTY R C S S B	159,024	0.4364
TIMMINS DISTRICT R C S S B	160,459	0.4403
CARLETON R C S S B	163,611	0.4489
LONDON MIDDLESEX COUNTY R C S S B	166,559	0.4570
SAULT STE MARIE DISTRICT R C S S B	170,567	0.4680
WATERLOO COUNTY R C S S B	171,588	0.4708
HALDIMAND NORFOLK COUNTY R C S S B	172,333	0.4729
FRNTNAC LNNX ADNGTON CTY R C S S B	176,121	0.4833
LAKEHEAD DISTRICT R C S S B	176,941	0.4855
CENTRAL ALGOMA B OF E	181,955	0.4993
RED LAKE B OF E	183,065	0.5023
WELLINGTON COUNTY R C S S B	183,968	0.5048
PRESCOTT RUSSELL COUNTY B OF E	185,514	0.5090
WELLAND COUNTY R.C.S.S.B.	186,003	0.5104
LINCOLN COUNTY R C S S B	186,557	0.5119
WINDSOR R C S S B	186,726	0.5124
HAMILTON WENTWORTH R C S S B	186,996	0.5131
DUFFERIN PEEL R C S S B	188,130	0.5162
OTTAWA/CARLETON FRENCH RCSSB	196,646	0.5396
OTTAWA/CARLETON FRENCH PUBLIC	199,758	0.5481
CHAPLEAU B OF E	207,394	0.5691
HALTON R C S S B	209,091	0.5737
EAST PARRY SOUND B OF E	212,035	0.5818
LENNOX ADDINGTON COUNTY B OF E	212,181	0.5822
NIPISSING B OF E	220,649	0.6054
KIRKLAND LAKE B OF E	222,774	0.6113
BRUCE COUNTY B OF E	223,288	0.6127
ATIKOKAN B OF E	223,795	0.6141
LANARK COUNTY B OF E	228,781	0.6278
RENFREW COUNTY B OF E	230,988	0.6338
ELGIN COUNTY B OF E	234,730	0.6441
HURON COUNTY B OF E	235,974	0.6475

SCHOOL BOARD WEALTH PER PUPIL
(ELEMENTARY PANEL ONLY)

BOARD NAME	1992 EQUALIZED ASSESSMENT PER PUPIL	1992 WEALTH INDEX
HASTINGS COUNTY B OF E	242,399	0.6651
NORFOLK B OF E	243,435	0.6680
NORTH SHORE B OF E	245,715	0.6742
ESPANOLA B OF E	247,242	0.6784
TIMISKAMING B OF E	249,383	0.6843
DUFFERIN COUNTY B OF E	250,600	0.6876
PRINCE EDWARD COUNTY B OF E	250,928	0.6885
FORT FRANCES RAINY RIVER B OF E	251,435	0.6899
GERALTON B OF E	256,999	0.7052
NORTHUMBERLAND NEWCASTLE CTY B OF E	259,255	0.7114
BRANT COUNTY B OF E	261,699	0.7181
YORK REGION R C S S B	264,032	0.7245
COCHRANE IROQUOIS FALLS B OF E	266,577	0.7315
GREY COUNTY B OF E	268,636	0.7371
PERTH COUNTY B OF E	271,526	0.7450
MANITOULIN B OF E	274,070	0.7520
LAKE SUPERIOR B OF E	275,214	0.7552
VICTORIA COUNTY B OF E	275,456	0.7558
KENT COUNTY B OF E	283,425	0.7777
STORMNT DNDAS GLNGRRY CTY B OF E	284,402	0.7804
SUDBURY B OF E	288,246	0.7909
LEEDS GRENVILLE COUNTY B OF E	289,803	0.7952
TIMMINS B OF E	290,787	0.7979
NIPIGON RED ROCK B OF E	293,979	0.8067
NIAGARA SOUTH B OF E	294,659	0.8085
DRYDEN B OF E	295,715	0.8114
CARLETON B OF E	300,475	0.8245
OXFORD COUNTY B OF E	304,642	0.8359
MIDDLESEX COUNTY B OF E	306,350	0.8406
ESSEX COUNTY B OF E	306,397	0.8407
HALDIMAND COUNTY B OF E	308,256	0.8458
WELLINGTON COUNTY B OF E	308,543	0.8466
SAULT STE MARIE B OF E	311,669	0.8552
LAKEHEAD B OF E	313,619	0.8605
LINCOLN COUNTY B OF E	315,015	0.8644
DURHAM B OF E	315,843	0.8667
FRONTENAC COUNTY B OF E	321,083	0.8810
LONDON B OF E	321,793	0.8830
PETERBOROUGH COUNTY B OF E	325,316	0.8926
WENTWORTH COUNTY B OF E	328,450	0.9012
WATERLOO COUNTY B OF E	330,163	0.9059
SIMCOE COUNTY B OF E	330,493	0.9068
METROPOLITAN SEP. SCH. B.	330,910	0.9080
LAMBTON COUNTY B OF E	331,869	0.9106
HAMILTON B OF E	353,994	0.9713
TOTAL ALL BOARDS	362,320	1.0000
KENORA B OF E	378,664	1.0390
WINDSOR B OF E	400,242	1.0982
OTTAWA R C S S B	404,330	1.1095
WEST PARRY SOUND B OF E	453,250	1.2437
HALTON B OF E	467,593	1.2830
HEARST B OF E	471,407	1.2935
MICHIPICOTEN B OF E	477,991	1.3116
HALIBURTON COUNTY B OF E	487,380	1.3373
MUSKOKA B OF E	511,838	1.4044
PEEL B OF E	519,318	1.4250
YORK REGION B OF E	548,027	1.5037
KAPUSKASING B OF E	607,818	1.6678
OTTAWA B OF E	745,520	2.0457
METRO TORONTO B OF E	837,284	2.2974

Wealth Index=board equalized assessment per pupil divided by
provincial average equalized assessment per pupil.

The General Legislative Grants Regulations

1993

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REGULATION MADE UNDER THE
EDUCATION ACT

GENERAL LEGISLATIVE GRANTS, 1993

DEFINITIONS

1. In this Regulation the following definitions apply for a board for the year 1993,

"assessment" means the sum of,

- (a) the residential and farm assessment as defined in section 248 of the Act, and
- (b) the quotient obtained by dividing by 0.85 the commercial assessment as defined in section 248 of the Act,

that is rateable for the purposes of the board;

"A.E.F. for grant purposes" for a municipality or locality, means the assessment equalization factor provided by the Minister for this purpose;

"capital appurtenances" means,

- (a) school sites and additions and improvements thereto,
- (b) school buildings, including permanent fixtures thereof, and additions, alterations and renovations to such buildings and permanent fixtures,
- (c) buildings that are not school buildings, including permanent fixtures thereof, and additions, alterations and renovations to such buildings and permanent fixtures,
- (d) vehicles and watercraft used for the transportation of pupils, and replacements of such vehicles and watercraft, and
- (e) furniture and equipment and replacements thereof and library resource materials for the initial equipping of a library resource centre, but excluding therefrom items referred to in clause (d) and permanent fixtures of a building;

"capital element included in rent" in respect of rental of computer equipment for instructional purposes and rental of accommodation and school sites means the total rental revenue or rental expenditure as the case may be, that is in excess of the cost of services that are included as part of the rental contract, except that in the case of rental of computer equipment or accommodation for instructional purposes, the capital element in rent cannot be less than the portion designated by the Minister for inclusion in the determination of the recognized extraordinary expenditure of the board;

"continuing education A.D.E. for grant purposes" means the sum of the portion of the average daily enrolment calculated under section 3 of Ontario Regulation 89/91 (Calculation of Average Daily Enrolment) that is in respect of pupils enrolled in a program operated by the board in a course approved by the Minister,

- (a) established for adults for which credit or credit equivalency is granted or in an independent study course, and in the case of a separate school board other than a Roman Catholic school board, the course is in the intermediate division,
- (b) of basic literacy or basic numeracy for adults,
- (c) of citizenship and language instruction for persons admitted to Canada as permanent residents under the Immigration Act (Canada),
- (d) of English or French as a second language for adults whose first language is neither English nor French, or
- (e) of Native language instruction for adults,

and in the case of,

- (f) a course described in clause (a), except for a pupil enrolled in an independent study course, for French-speaking adults in which French is the language of instruction,
- (g) a course described in clause (b), where the instructors are employed by and paid by the board, or the course is provided under section 189(2) of the Act,
- (h) a course described in clause (c), (d) or (e), or
- (i) a course described in clause (a), except for a pupil enrolled in an independent study course, offered in a secondary school that has an enrolment of fewer than 120 pupils per grade and that is located in a territorial district more than 80 kilometres from all other secondary schools in the Province that have the same language of instruction,

where the number of pupils is fewer than fifteen, such number shall be increased by five or a lesser number, as the case requires, to a maximum of fifteen for the purpose of calculating the continuing education A.D.E. for grant purposes;

"current cost of operating" means total of all the current expenditure less the sum of,

- (a) current expenditure for,
 - (i) the capital element included in rent payable,
 - (ii) transportation of pupils and persons qualified to be resident pupils to and from a school, a facility referred to in subsection 190(3) of the Act or a centre referred to in subsection 190(4) thereof,
 - (iii) transportation of pupils from one school to another school or a facility referred to in subsection 190(3) of the Act, where such transportation is of a kind that is eligible for approval by the Minister as recognized expenditure for transportation,

- (iv) board, lodging and weekly transportation of pupils under sections 76, 190, 289 and 291 of the Act,
 - (v) capital appurtenances,
 - (vi) debt charges,
 - (vii) tuition fees in respect of resident-external pupils of the board,
 - (viii) P.A.C. in respect of resident-external pupils of the board,
 - (ix) relocation of portable classrooms,
 - (x) restoration of destroyed and damaged capital appurtenances, and
 - (xi) interest on short-term borrowings for the period between the date of issue and date of sale of debentures for the purchase of capital appurtenances,
- (b) the sum of,
- (i) tax adjustments,
 - (ii) the costs of performing the duties of a municipal council in territory without municipal organization,
 - (iii) provision for a reserve for working funds,
 - (iv) provision for a reserve for tax reduction in 1994, and
 - (v) allocation to reserve funds,
- (c) current revenue from sources other than,
- (i) legislative grants except payments under subsections 16(2) and 17(2), section 26, subsections 27(1) and (4) and sections 29, 40 and 41,
 - (ii) taxes, payments in lieu of taxes and trailer fees,
 - (iii) tuition fees in respect of non-resident pupils of the board,
 - (iv) the P.A.C. in respect of non-resident pupils of the board,
 - (v) the capital element included in rent receivable,
 - (vi) disposal of capital appurtenances,
 - (vii) insurance proceeds in respect of capital appurtenances,
 - (viii) transfers from other funds,
 - (ix) transfers from a reserve for working funds,
 - (x) transfer from a reserve for tax reduction,
 - (xi) accrued interest on debentures sold at date of sale thereof,
 - (xii) interest earned on capital funds,

- (xiii) reimbursements of expenditure for transportation of pupils including payments under sections 34 and 35,
- (xiv) grants, except legislative grants, or other reimbursements for capital expenditure from the revenue fund,
- (xv) donations directed in writing by the donor to the purchase of a capital appurtenance and so applied, and
- (xvi) payments received under section 44(3) of the Ottawa-Carleton French-Language School Board Act, and

(d) the amount calculated under clause 28(a);

"day school A.D.E. of resident-internal pupils" means the portion of the average daily enrolment calculated under section 2 of Ontario Regulation 89/91, (Calculation of Average Daily Enrolment) that is in respect of resident-internal pupils of the board;

"day school A.D.E. of resident-external pupils" means the portion of the average daily enrolment calculated under section 2 of Ontario Regulation 89/91, (Calculation of Average Daily Enrolment) that is in respect of resident-external pupils of the board;

"day school A.D.E. of non-resident pupils" means the portion of the average daily enrolment calculated under section 2 of Ontario Regulation 89/91, (Calculation of Average Daily Enrolment) that is in respect of non-resident pupils of the board;

"elementary school pupil" means a pupil who is enrolled in a school operated by,

- (a) a district school area board, a Protestant separate school board, a Roman Catholic separate school board other than a Roman Catholic school board, or
- (b) a board of education, a Roman Catholic school board or the public sector or the Roman Catholic sector of The Ottawa-Carleton French-language School Board for the purposes of receiving education in the primary division, junior division or first two years of the intermediate division;

"eligible sum for French as a first language" means,

- (a) in respect of elementary school pupils, the sum of,
 - (i) the product of \$291 and the enrolment for a program provided in a French-language instructional unit, and
 - (ii) where in 1993 the board establishes under section 289 of the Act a class in which French is the language of instruction in an elementary school where no such class was provided prior to the 2nd day of September, 1974 and such class is approved by the Minister for grant purposes,
 - (A) \$5,400 if the class established in 1993 is the first,
 - (B) \$3,240 if the class established in 1993 is the second,
 - (C) \$2,160 if the class established in 1993 is the third,

such class in the school, and

- (b) in respect of secondary school pupils, the sum of the products obtained by multiplying the enrolment for a program in a subject in a class established under section 291 of the Act in which French is the language of instruction, by the number of credits or credit equivalents that may be granted to a pupil for the subject and by,

- (i) \$89 in the case of pupils enrolled in the intermediate division, or
- (ii) \$95 in the case of pupils enrolled in the senior division,

subject to the limitation that the maximum number of credits or courses for which no credit may be granted that may be taken into account for the purpose of this subparagraph in respect of any one pupil is five;

"eligible sum for French as a second language" means,

- (a) in respect of elementary school pupils, the sum of,
 - (i) the product of \$119 and the enrolment for a program in classes established for pupils whose first language is not French of an average of 20 or more minutes but less than 40 minutes per school day of instruction in French,
 - (ii) the product of \$229 and the enrolment for a program in classes established for pupils whose first language is not French of an average of 40 or more minutes but less than 60 minutes per school day of instruction in French,
 - (iii) the product of \$260 and the enrolment for a program in classes established for pupils whose first language is not French of an average of 60 or more minutes but less than 150 minutes per school day of instruction in French, and
 - (iv) the product of \$291 and the enrolment for a program in classes established for pupils whose first language is not French of an average of,
 - (A) 150 minutes or more per school day of instruction in French, for pupils other than pupils enrolled in junior kindergarten or kindergarten, or
 - (B) 75 minutes or more per school day of instruction in French, for pupils enrolled in junior kindergarten or kindergarten, and
- (b) in respect of secondary school pupils, the sum of,
 - (i) the products obtained by multiplying the enrolment for a program in the subject of French that is established for pupils whose first language is not French, by the number of credits or credit equivalents that may be granted to a pupil for such subject, and by,
 - (A) \$57 in the case of a subject offered in the intermediate division, or
 - (B) \$75 in the case of a subject offered in the senior division, and

(ii) the products obtained by multiplying the enrolment for a program established for pupils whose first language is not French and in which a subject other than French is taught in the French language, by the number of credits or credit equivalents that may be granted to a pupil for such subject, and by,

(A) \$94 in the case of a subject offered in the intermediate division, or

(B) \$145 in the case of a subject offered in the senior division;

"eligible sum for full-day kindergarten" means the product of,

(a) the sum of \$4,050 and the amounts per pupil that are set out in Columns 10 and 11 of Table 2 opposite the name of the board in Column 1 of Table 2,

(b) 0.50, and

(c) the sum of the products of the number of resident-internal and non-resident pupils of the board,

(i) who on the last school day of September, 1992 are enrolled for an average of 300 or more minutes per school day in a kindergarten operated by the board and 0.6, and

(ii) who on the last school day of September, 1993 are enrolled for an average of 300 or more minutes per school day in a kindergarten operated by the board and 0.4;

"eligible sum for Native as a second language" means,

(a) in respect of elementary school pupils, the sum of,

(i) the product of \$219 and the enrolment in a Native language program of an average of 20 or more minutes but less than 40 minutes per school day,

(ii) the product of \$389 and the enrolment in a Native language program of an average of 40 or more minutes per school day, and

(b) in respect of secondary school pupils, the sum of the products obtained by multiplying the enrolment in a Native language program by the number of credits or credit equivalents that may be granted to a pupil for such program, and by,

(i) \$57 in the case of a program offered in the intermediate division, or

(ii) \$75 in the case of a program offered in the senior division;

"enrolment for a program" means the sum of,

(a) the product of the number of resident-internal pupils and non-resident pupils of the board who on the last school day of September, 1992 are registered in the program and 0.6, and

(b) the product of the number of resident-internal pupils and non-resident pupils of the board who on the last school day of September, 1993 are registered in the program and 0.4,

"enrolment in a Native language program" means the sum of the products of the number of resident-internal pupils and non-resident pupils of the board, other than those whose fees are receivable from Canada or from a band, council of a band or education authority authorized by the Crown in right of Canada to provide education for Indians,

- (a) who on the last school day of September, 1992 are registered in the program and 0.6, and
- (b) who on the last school day of September, 1993 are registered in the program and 0.4;

"E.A." means equalized assessment for a board and is equal to the sum of the equalized assessment for the municipalities or localities within the jurisdiction of the board;

"equalized assessment for a municipality or locality" means the quotient obtained by dividing the product of 100 and the sum of the assessment and the equivalent assessment for the municipality or locality by the A.E.F. for grant purposes;

"equivalent assessment for a municipality or locality" means the amount of assessment that would yield an amount equal to the sums payable or allocated by the municipality or locality to a board in respect of,

- (a) the tax levied under subsections 159(12) and (13) of the Municipal Act that is paid or allocated to the board, and
- (b) payments in lieu of taxes,

if such assessment were levied upon at the rate levied in 1992 in the municipality or locality for the purposes of the board on residential and farm assessment, or such amount as adjusted by the Minister;

"isolate board" means a district school area board, a rural separate school board, a combined Roman Catholic separate school board, a Protestant separate school board or a secondary school board;

"maximum recognized day school O.E." means the amount calculated as follows,

$$A - \left(B \times \frac{A}{B + C} \right), \text{ correct to two places of decimals}$$

except where $\frac{A}{B + C}$ is greater than 1 it shall be 1, and

where,

A = the product of the day school A.D.E. of resident-internal pupils of the board and \$4,034 in the case of elementary school pupils and \$4,966 in the case of secondary school pupils,

B = the excess of,

- (a) the total of the salaries, wages and related employee benefits that are not payable to teachers and other employees of the board because of a strike or lockout, other than salaries, wages and employee benefits for instruction of summer schools, heritage language classes, driver education classes and courses referred to in the definition "continuing education A.D.E. for grant purposes",

over,

- (b) the expenditures incurred by the board that, in the opinion of the Minister, are attributable to a strike or lockout of the employees for which the savings for salaries, wages and employee benefits are included in clause (a) except a provision for a reserve for tax reduction, and

C = O.E. less tuition fees in respect of resident-external pupils of the board;

"MR" means the standard mill rate for R.O.E. and is equal to 0.006295 for elementary school purposes or 0.005186 for secondary school purposes;

"MR1" means the standard mill rate for recognized extraordinary expenditure and is equal to 0.000082 for elementary school purposes or 0.000045 for secondary school purposes;

"MR2" means the standard mill rate for operating expenditure and is equal to 0.000156 for elementary school purposes or 0.000104 for secondary school purposes;

"non-resident pupil" of a board means a pupil, other than a pupil from outside Ontario enrolled at a school under a student exchange program approved by the board, who is enrolled at a school operated by the board,

(a) in respect of whom,

- (i) the Minister pays the cost of education,
- (ii) the board charges a fee to another board,
- (iii) the board may charge a fee to Canada, to a board appointed under section 68 of the Act or to a source outside Ontario, or
- (iv) the board may charge a fee to a band, the council of a band or education authority that is authorized by the Crown in the right of Canada to provide education for Indians,

(b) who is a registered Indian residing on a reserve as defined in the Indian Act (Canada), or

(c) who is a pupil in Canada as a visitor or as a student under the Immigration Act (Canada) for whom the board is required under subsection 49(6) of the Act to charge the maximum fee calculated in accordance with the regulations;

"O.E." means ordinary expenditure and is equal to the current cost of operating increased by tuition fees in respect of resident-external pupils of the board, and reduced by the sum of,

- (a) the eligible sum for French as a first language, the eligible sum for French as a second language, the eligible sum for full-day kindergarten, and the eligible sum for Native as a second language,
- (b) cost of education payable under sections 31 to 33 inclusive reduced by the P.A.C. included in such cost of education,
- (c) tuition fees in respect of non-resident pupils of the board,
- (d) grants for reduction in class size for grades 1 and 2 determined under section 21,
- (e) grants for small schools, small boards, small sections, goods and services, compensatory education, declining enrolment, language instruction, mixed schools and technical education determined under sections 10, 11, 12, 13, 14, 15, 18, 19 and 25 respectively,
- (f) assistance for open-access tuition fees determined under section 39,
- (g) grants providing special compensation for pooling under section 45, and
- (h) payments received under section 44(3) of the Ottawa-Carleton French-language School Board Act;

"payment in lieu of taxes" means, in respect of a municipality, the sum of,

- (a) the amounts payable by the municipality to the board under subsection 7(10) of the Housing Development Act, under subsection 445(4) of the Municipal Act and under subsection 52(9) of the Power Corporation Act,
- (b) the amount paid by the municipality to the board that is in excess of the amount requisitioned by the board and which is in respect of an allocation of taxes or payments in lieu of taxes other than the amount receivable by the board under section 35 of the Assessment Act,
- (c) the amounts receivable by the board from subscriptions in lieu of taxes, and
- (d) the amounts payable by the municipality to the board under section 2 of the Municipal and School Board Payments Adjustment Act;

"psychiatric facility" means a children's mental health centre established or approved under subsection 8(1) of Part I (Flexible Services) of the Child and Family Services Act, or a facility designated as a psychiatric facility under the Mental Health Act and includes the private hospital known as "The Villa" and located in the Town of Vaughan;

"P.A.C." means the pupil accommodation charge for a pupil and is equal to the product of the portion of the average daily enrolment calculated under section 2 of Ontario Regulation 89/91 (Calculation of Average Daily Enrolment) that is in respect of the pupil and \$141 in the case of an elementary school pupil or \$282 in the case of a secondary school pupil;

"R.E.E." means recognized extraordinary expenditure and is equal to the sum of,

- (a) debt charges payable by the board or on its behalf by a municipality or a county in respect of the portion of a debenture approved by the Minister for grant purposes,
- (b) the portion of the items referred to in clauses (a), (b) and (c) of the definition "capital appurtenances" that is approved by the Minister for grant purposes, other than capital projects eligible for grant under section 51 and the restoration of such items up to the amount of the proceeds of insurance in respect of their loss,
- (c) the portion of the items referred to in clause (d) of the definition "capital appurtenances" that is approved by the Minister for grant purposes,
- (d) the portion of the items referred to in clause (e) of the definition "capital appurtenances" that is not eligible for grant under subsection 27(3) or section 51, and is approved by the Minister for grant purposes,
- (e) the restoration of the items referred to in clauses (d) and (e) of the definition "capital appurtenances" up to the amount of the proceeds of insurance in respect of their loss,
- (f) the lesser of,
 - (i) expenditure for items referred to in clause (e) of the definition "capital appurtenances" less the sum of,
 - (A) such expenditure included in clause (d) or (e),
 - (B) such expenditure eligible for grant under subsection 27(3) or section 51, and
 - (C) current revenue from donations that is not deducted in the determination of current cost of operating under subclause (c)(xv) of the definition "current cost of operating" except such revenue from donations that is applied to expenditure for capital appurtenances that is other than expenditure for furniture and equipment included in this subclause, and,
 - (ii) the sum of,
 - (A) current revenue from the sale or disposal of items referred to in clause (e) of the definition "capital appurtenances", and
 - (B) the product of \$16 in the case of an elementary school pupil or \$27 in the case of a secondary school pupil and the day school A.D.E. of resident-internal pupils of the board,less the portion of the revenue from the sale or disposal of, and from insurance proceeds in respect of, capital appurtenances that is designated by the Minister as deductible from R.E.E.,
- (g) the portion approved by the Minister for grant purposes of the capital element included in rent payable,

- (h) the P.A.C. in respect of resident-external pupils of the board,
- (i) the portion of the expenditure for the relocation of portable classrooms that is not in excess of the product of \$4,250 and the number of relocations approved by the Minister,
- (j) the portion of the expenditure approved by the Minister for the training of teachers in the use of computer technology for instructional purposes,
- (k) the portion of the expenditure approved by the Minister for the training of teachers in the use of technological equipment for instructional purposes, and
- (l) the portion of the expenditure approved by the Minister for the purchase of computer software for instructional purposes,

less the sum of,

- (m) the P.A.C. in respect of non-resident pupils of the board, and
- (n) the portion of the capital element included in rent receivable that is designated by the Minister as deductible from R.E.E.;

"R.O.E." means recognized ordinary expenditure and is equal to the lesser of the O.E. and the sum of,

- (a) the maximum recognized day school O.E.,
- (b) the teacher qualifications and experience adjustment,
- (c) the product of the portion of the summer school A.D.E. for grant purposes that is in respect of elementary school pupils of the board and \$4,034,
- (d) the recognized tuition fees, and
- (e) the sum of,
 - (i) the portion of the expenditure that is approved by the Minister for training assistance of designated persons as specified in Ontario Regulation 705/87 (Training Assistance), and
 - (ii) the portion of the salaries, wages and benefits paid by the board to designated persons referred to in subclause (i) that is approved by the Minister and that is in respect of the portion of the designated person's contract time during 1993 that is specified, in a written agreement between the designated person and the board, as being directed towards training and released from board-assigned duties;

"recognized expenditure for transportation" means the sum of,

- (a) the amount approved by the Minister for grant purposes for the transportation of,
 - (i) resident-internal pupils and resident-external pupils of the board to and from school and from school to school, and
 - (ii) persons qualified to be resident pupils of the board to and from the schools and facilities referred to in subsection 190(3) of the Act and the centres referred to in subsection 190(4) thereof,

except where the parent or guardian of a pupil contributes, other than by taxation, to the cost of such transportation, and

- (b) the amount approved by the Minister for grant purposes for board, lodging and weekly transportation to school and return of resident-internal pupils and resident-external pupils of the board;

"recognized tuition fees" means the expenditure for tuition fees less the sum of,

- (a) the product of \$4,034 in the case of an elementary school pupil or \$4,966 in the case of a secondary school pupil and the number by which the average daily enrolment in respect of resident-external pupils of the board is increased for fee purposes by the application of factors determined under subsection 3(4) of Ontario Regulation /93 (Calculation of Fees for Pupils), and
- (b) the sum of the amounts that are determined for the board, in respect of each of the boards with which the board has the same or part of the same area of jurisdiction, calculated as follows,

$$A \times (B - C)$$

where,

- A = the portion of the average daily enrolment calculated under section 2 of Ontario Regulation 89/91 (Calculation of Average Daily Enrolment) that is in respect of secondary school pupils who are resident-external pupils of the board and for whom fees are payable to the board that has the same or part of the same area of jurisdiction,
- B = the tuition fee charged by the board that has the same or part of the same area of jurisdiction as determined under clause 3(1)(a) of Ontario Regulation /93 (Calculation of Fees for Pupils), and
- C = the sum of \$4,966 and the amounts per pupil that are set out in Columns 10 and 11 of Table 2 opposite the name of the board in Column 1 of Table 2, and where the amount is negative, it shall be zero;

"resident-external pupil" of a board means a pupil whose fee is payable by the board;

"resident-internal pupil" of a board means a pupil, other than a non-resident pupil, who is enrolled at a school operated by the board;

"secondary school pupil" means a pupil who is enrolled in a school operated by,

- (a) a secondary school board, or
- (b) a board of education, a Roman Catholic school board or the public sector or the Roman Catholic sector of The Ottawa-Carleton French-language School Board for the purposes of receiving education in the last two years of the intermediate division or in the senior division;

"summer school A.D.E. for grant purposes" means,

- (a) in respect of elementary school pupils, the portion of the average daily enrolment calculated under section 3 of Ontario Regulation 89/91 (Calculation of Average Daily Enrolment) that is in respect of resident-internal pupils of the board enrolled in summer schools established by the board, in a course of study that the board is authorized or required to provide in its day school program in grades 1 to 8, and the course is approved by the Minister for grant purposes, and
- (b) in respect of secondary school pupils, the portion of the average daily enrolment calculated under section 3 of Ontario Regulation 89/91 (Calculation of Average Daily Enrolment) that is in respect of pupils enrolled in summer schools established by the board in a course for which credit is granted, and the course is approved by the Minister for grant purposes;

"teacher qualifications and experience adjustment" means the product of,

- (a) the day school A.D.E. of resident-internal pupils of the board,
- (b) the amount per pupil that is set out in Column 11 of Table 2 opposite the name of the board in Column 1 of Table 2, and
- (c) where a strike or lockout of certain employees of the board occurs during the year, the ratio of the O.E. to the sum of the O.E. and the excess described as B in the definition "maximum recognized day school O.E.";

"tuition fees" means fees for instruction of pupils, less any P.A.C. that is included therein in respect of such pupils;

CONDITIONS

2. - (1) The legislative grant payable for 1993 to a board other than an isolate board or a board appointed under section 68 of the Act shall be the sum of the amounts calculated under sections 8 to 45 inclusive and section 51.

(2) The legislative grant payable for 1993 to an isolate board shall be the sum of the amounts calculated under sections 31 to 35 inclusive and section 47.

(3) The legislative grant payable for 1993 to a board appointed under section 68 of the Act shall be the sum of the amounts calculated under sections 31 to 35 inclusive and sections 49 and 50.

(4) Calculations under this Regulation shall, unless otherwise provided, be made using data for 1993.

3. - (1) For the purposes of this Regulation, The Metropolitan Toronto School Board and the boards of education as provided in section 123 of the Municipality of Metropolitan Toronto Act shall be deemed to be one divisional board of education and the area municipalities as provided in section 1 of that Act shall be deemed to be one urban municipality.

(2) For the purposes of this Regulation, the assessment that is rateable for separate school purposes in each municipality in the united counties of Prescott and Russell shall be divided between The Prescott and Russell County Roman Catholic English-Language Separate School Board and the Conseil des écoles séparées catholiques de langue française de Prescott-Russell in the same manner as is prescribed in subsection 15(2), of Ontario Regulation 759/91, respecting payments by municipal corporations under subsection 120(2) of the Act.

4. - (1) The legislative grant payable to a board of education or a Roman Catholic school board shall be calculated separately for elementary school purposes and for secondary school purposes.

(2) The legislative grant payable to a board for elementary school purposes shall be applied to elementary school purposes.

(3) The legislative grant payable to a board for secondary school purposes shall be applied to secondary school purposes.

5. - (1) Where in respect of a board the calculation made to determine a legislative grant described under a section of this Regulation results in a negative amount for elementary or secondary school purposes, the sum of the amounts calculated as payable under the other section or sections of this Regulation shall be reduced by the negative amount, and the remainder obtained thereby is the legislative grant payable to the board for elementary or secondary school purposes as the case may be.

(2) Where the remainder calculated under subsection (1) is a negative amount for elementary school purposes, the legislative grant payable to the board for secondary school purposes shall be reduced by the negative amount, and the remainder obtained thereby is the legislative grant payable to the board.

(3) Where the remainder calculated under subsection (1) is a negative amount for secondary school purposes, the legislative grant payable to the board for elementary school purposes shall be reduced by the negative amount, and the remainder obtained thereby is the legislative grant payable to the board.

- (4) Notwithstanding subsections (1), (2) and (3), the legislative grant payable to a board shall not be less than the sum of,
- (a) the product of,
 - (i) the sum of the amounts calculated for the board under section 27 for elementary school purposes and for secondary school purposes, and
 - (ii) an estimate approved by the Minister of the average number of pupils enrolled on each school day in 1993 in the educational programs provided by the board in the facilities referred to in section 27 and who, except as to residence, would be qualified to be resident pupils of another board, divided by the average number of pupils enrolled on each school day in 1993 in the educational programs provided by the board in the facilities referred to in section 27.
 - (b) the sum of the amounts calculated under section 51 in respect of projects approved by the Minister under an agreement for the transfer of the use or ownership of real property from a public board to a Roman Catholic school board, and in respect of projects approved by the Minister under the anti-recession program announced on March 19, 1991 and under the jobsOntario Capital Fund.

6. - (1) It is a condition of the payment to a board of a legislative grant that the board comply with the Acts administered by the Minister and with the regulations and policy and program initiatives authorized under those Acts, and if a board fails to comply, the Minister may withhold all or part of a legislative grant until the board takes the action necessary to correct the condition that caused the grant to be withheld.

(2) Where the legislative grant payable under this Regulation is overpaid, the board shall refund the amount of the overpayment to the Province of Ontario.

(3) Where the legislative grant payable under this Regulation is underpaid, the amount of the underpayment shall be paid to the board.

(4) Where the amount payable to a board under a previous regulation was either overpaid or underpaid, the overpayment or underpayment, as the case may be, shall be deducted from or added to the legislative grant payable under this Regulation to the board that has jurisdiction in the area for which the adjustment is necessary.

(5) Where a board is convicted of an offence or is held by a court to have contravened an Act, the Minister may exclude from grant assistance, the expenditure by the board for legal fees payable and fines and damage awards imposed in respect of such conviction or contravention.

7. - (1) The calculation and payment to a board of the legislative grant for the year 1993 shall be made in accordance with the Regulation.

(2) The legislative grant payable under this Regulation shall be paid in the number of instalments and at the times designated by the Minister.

(3) The legislative grant payable under this Regulation shall be paid on an estimated basis during 1993 and such adjustments as may be necessary shall be made when the actual financial data and average daily enrolments are available.

(4) Where the portion of the moneys appropriated by the legislature for legislative grants to boards for the provincial fiscal year 1993-94 that is allocated by the Minister to pay the balance owing under a regulation in respect of legislative grants for a previous year and the instalments payable during the provincial fiscal year 1993-94 under this Regulation except this subsection is more than sufficient or insufficient for such purposes, the Minister may increase or decrease, as the case may be; the total of the legislative grants payable under section 8 by the amount of such surplus or insufficiency by adjusting the mill rates referred to in the definition "MR".

CATEGORY 1 -- BASIC PER PUPIL GRANT

GRANT FOR RECOGNIZED ORDINARY EXPENDITURE

8. A board shall be paid a grant calculated as follows,

$$\text{R.O.E.} = (Q \times \text{MR} \times \text{E.A.})$$

where,

Q = the quotient, correct to five places of decimals, obtained by dividing R.O.E. by the sum of,

- (i) the maximum recognized day school O.E.,
- (ii) the amount determined in the definition "maximum recognized day school O.E." in respect of the portion of the formula therein described as

$$\left(B \times \frac{A}{B + C} \right)$$

- (iii) the product of the day school A.D.E. of resident-external pupils of the board, and the sum of \$4,034 in the case of an elementary school pupil or \$4,966 in the case of a secondary school pupil and the amount per pupil that is set out in Column 10 of Table 2 opposite the name of the board in Column 1 of Table 2.

CATEGORY 2 -- BOARD SPECIFIC GRANTS

GRANT FOR FRENCH AS A FIRST LANGUAGE

9. A board shall be paid, in respect of schools and classes established under section 289 or 291 of the Act where French is the language of instruction, a grant equal to the eligible sum for French as a first language.

GRANT FOR SMALL SCHOOLS

10. A board shall be paid, in respect of the additional costs to the board of operating small isolated schools, a grant equal to the product of the day school A.D.E. of resident-internal pupils of the board and the amount per pupil that is set out in Column 2 of Table 2 opposite the name of the board in Column 1 of Table 2.

GRANT FOR SMALL BOARDS

11. A board shall be paid, in respect of the additional administrative costs of operating a board with a low enrolment, a grant equal to the product of the day school A.D.E. of resident-internal pupils of the board and the amount per pupil that is set out in Column 3 of Table 2 opposite the name of the board in Column 1 of Table 2.

GRANT FOR SMALL SECTIONS

12. A board shall be paid, in respect of the additional administrative costs of operating a section with a low enrolment, a grant equal to the product of the day school A.D.E. of resident-internal pupils of the board and the amount per pupil that is set out in Column 4 of Table 2 opposite the name of the board in Column 1 of Table 2.

GRANT FOR GOODS AND SERVICES

13. A board shall be paid, in respect of the additional costs to the board of purchasing goods and obtaining services in remote areas, a grant equal to the product of the day school A.D.E. of resident-internal pupils of the board and the amount per pupil that is set out in Column 5 of Table 2 opposite the name of the board in Column 1 of Table 2.

GRANT FOR COMPENSATORY EDUCATION

14. A board shall be paid, in respect of the additional costs to the board of providing compensatory education programs and services, a grant equal to the product of the day school A.D.E. of resident-internal pupils of the board and the amount per pupil that is set out in Column 6 of Table 2 opposite the name of the board in Column 1 of Table 2.

GRANT FOR DECLINING ENROLMENT

15. A board shall be paid, in respect of declining enrolment, a grant calculated as follows,

$$[(A \times C) + (B \times D)] \times E \times F$$

where,

$$A = \left(\frac{\text{ADE } 92}{\text{ADE } 93 + \text{ADE.EB.93}} - 1 \right) \text{ correct to four places of decimals,}$$

$$B = \left(\frac{\text{ADE } 91}{\text{ADE } 92 + \text{ADE.EB.92}} - 1 \right) \text{ correct to four places of decimals,}$$

$$C = 0.6 \times G \text{ if } A \text{ is greater than zero,}$$

$$= 1.0 \text{ if } A \text{ is equal to or less than zero,}$$

$$D = 0.3 \times G \text{ if } B \text{ is greater than zero,}$$

$$= 0.0 \text{ if } B \text{ is equal to or less than zero,}$$

$$E = \text{the sum of the day school A.D.E. of resident-internal pupils of the board and ADE.EB.93,}$$

$$F = \text{the sum of \$4,034 for elementary school purposes or \$4,966 for secondary school purposes and the amount per pupil that is set out in Column 10 of Table 2 opposite the name of the board in Column 1 of Table 2,}$$

$$G = 1.0 \text{ if } E \text{ is less than or equal to 4,000,}$$

$$= 0.5 \text{ if } E \text{ is greater than or equal to 14,000,}$$

$$= 1 - \frac{E - 4,000}{20,000} \text{ correct to two places of decimal, if } E \text{ is greater than 4,000 but less than 14,000}$$

where,

ADE 93 and ADE 92 and ADE 91 mean the average daily enrolment for 1993 and 1992 and 1991 respectively, calculated under section 2 of Ontario Regulation 89/91 (Calculation of Average Daily Enrolment) that is in respect of resident-internal and non-resident pupils of the board,

ADE.EB.93 and ADE.EB.92 mean the amounts by which ADE 93 and ADE 92 respectively were reduced as a result of the transfer of elementary or secondary schools referred to in section 40, or of the elimination by the board of a junior kindergarden or kindergarden, and

where the amount calculated under this section is a negative amount, it shall be zero.

CATEGORY 3 -- PROGRAM SPECIFIC GRANTS

GRANT FOR FRENCH AS A SECOND LANGUAGE

16.- (1) A board shall be paid, in respect of instruction in French in classes established for pupils whose first language is not French, a grant calculated as follows,

$$A - \left(\frac{A}{100 \times B} \times MR1 \times E.A. \right)$$

where,

A = the eligible sum for French as a second language,

B = the sum of,

(i) the day school A.D.E. of resident-internal pupils of the board, and

(ii) the day school A.D.E. of non-resident pupils of the board.

(2) Where, in 1993, a board offers for the first time in a secondary school other than a French-language secondary school or a school having a French-language instructional unit, a course for which credit or credit equivalents may be granted and in which French is the language of instruction for pupils whose first language is not French, and the course is in a subject other than French or is a special course in the subject of French designed for graduates of an elementary school program of extended or immersion French, the board shall be paid a grant of \$3,374 for each such course except that such grant shall not be paid in respect of a course that increases the total number of such courses in a grade at the school to more than four.

GRANT FOR NATIVE AS A SECOND LANGUAGE

17. - (1) A board shall be paid, in respect of Native as a second language instruction, a grant calculated as follows,

$$A - \left(\frac{A}{100 \times B} \times MR1 \times E.A. \right)$$

where,

A = the eligible sum for Native as a second language,

B = the sum of,

(i) the day school A.D.E. of resident-internal pupils of the board, and

(ii) the day school A.D.E. non-resident pupils of the board.

(2) A board, other than a board that operated a Native as a second language program on or before the last school day of September, 1988, shall be paid a grant equal to the product of \$200 and the number of resident-internal and non-resident pupils of the board who on the last school day of September, 1993 are registered in a Native as a second language program operated by the board.

GRANT FOR ADDITIONAL LANGUAGE INSTRUCTION

18. A board shall be paid, in respect of the additional costs to the board of providing language instruction programs for pupils whose first language is neither English nor French in order that they may take advantage of regular instruction in the school, a grant equal to the product of the day school A.D.E. of resident-internal pupils of the board and the amount per pupil that is set out in Column 7 of Table 2 opposite the name of the board in column 1 of Table 2.

GRANT FOR MIXED LANGUAGE SECONDARY SCHOOLS

19. A board shall be paid, in respect of the additional costs to the board of providing courses in the minority language of a mixed language secondary school, a grant equal to the product of the day school A.D.E. of resident-internal pupils of the board and the amount per pupil that is set out in Column 8 of Table 2 opposite the name of the board in Column 1 of Table 2.

GRANT FOR FULL-DAY KINDERGARTEN

20. A board shall be paid a grant calculated as follows,

$$A - \left(\frac{A}{100 \times B} \times \text{MR2} \times \text{E.A.} \right), \text{ or zero if such calculation is negative}$$

where,

A = the eligible sum for full-day kindergarten,

B = the sum of,

- (a) the day school A.D.E. of resident-internal pupils of the board, and
- (b) the day school A.D.E. of non-resident pupils of the board.

GRANT FOR REDUCTION IN CLASS-SIZE IN GRADES 1 AND 2

21. A board shall be paid a grant equal to the sum of,

- (a) the product of 1.5 and the portion of the grant payable to the board that is calculated under clause 21(b) of Ontario Regulation 119/92 (General Legislative Grants), and
- (b) the product of,
 - (i) the number of resident-internal and non-resident pupils of the board who, on the last school day of September, 1993, are enrolled in the primary division in the first two years of the program of studies immediately following kindergarten in a class other than a self-contained class for exceptional pupils,
 - (ii) 0.4, and
 - (iii) the lesser of,
 - a. \$700, and
 - b. $\left(\frac{1}{A} - \frac{1}{28.2} \right) \times \$48,200$, or zero if such calculation is negative

where,

A = the average class-size for pupils enrolled in the primary division in the first two years of the program of studies immediately following kindergarten and is calculated by dividing the number of pupils determined under subclause (i) by the number of regular classroom teachers or portions thereof employed and assigned by the board to teach pupils described under subclause (i), and the calculation so determined is subject to the approval of the Minister.

22. The grant for textbooks has been discontinued.

GRANT FOR RECOGNIZED EXTRAORDINARY EXPENDITURE

23. A board shall be paid a grant calculated as follows,

$$A - \left(\frac{A}{100 \times B} \times MR1 \times E.A. \right)$$

where,

A = R.E.E.,

B = the sum of the day school A.D.E. of resident-internal pupils of the board and the day school A.D.E. of resident-external pupils of the board.

GRANT FOR PUPIL TRANSPORTATION

24. A board shall be paid, in respect of the transportation of pupils, a grant equal to the sum of,

(a) the lesser of,

(i) the recognized expenditure for transportation, and

(ii) the product of,

a. the amount per pupil that is set out in Column 2 of Table 3 opposite the name of the board in Column 1 of Table 3, and

b. the sum of the day school A.D.E. of resident-internal pupils of the board and the day school A.D.E. of resident-external pupils of the board, and

(b) the amount calculated as follows,

$$A - \left(\frac{A}{100 \times B} \times MR2 \times E.A. \right), \text{ or zero if such calculation is negative,}$$

where

A = the excess of recognized expenditure for transportation over the amount calculated in clause (a),

B = the sum of the day school A.D.E. of resident-internal pupils of the board and the day school A.D.E. of resident-external pupils of the board,

GRANT FOR TECHNICAL EDUCATION

25. A board shall be paid, in respect of the additional costs to the board of providing technical education programs and services, a grant equal to the product of the day school A.D.E. of resident-internal pupils of the board and the amount per pupil that is set out in Column 9 of Table 2 opposite the name of the board in Column 1 of Table 2.

GRANTS FOR PROGRAMS IN LIEU OF PROVINCIAL SERVICES FOR BLIND, DEAF, OR DEAF-BLIND PUPILS

26.- (1) Where a board provides in its schools a special education program in lieu of an education program provided in a provincial school for blind, deaf or deaf-blind pupils or other program approved by the Minister, the board, subject to the approval of the Minister, shall be paid a grant equal to the product of,

- (a) the sum of the number of teachers approved by the Minister and one half of the number of teacher assistants approved by the Minister employed by the board for the purpose of providing such a special education program, and
- (b) \$48,200 in the case of a program for elementary school pupils or \$55,400 in the case of a program for secondary school pupils.

(2) Subject to the approval of the Minister, where a board employs a qualified interpreter to assist an exceptional pupil who is otherwise admissible to a provincial school who is identified by the board's identification placement and review committee, established under O. Reg. 554/81, as deaf or hard-of-hearing or employs a qualified transcriber to assist the teacher of an exceptional pupil who is identified by the board's identification placement and review committee as blind, the board shall be paid a grant calculated as follows:

$$A - \left(\frac{A}{100 \times B} \times \text{MR2} \times \text{E.A.} \right), \text{ or zero if such calculation is negative}$$

where,

A = the sum of,

- (a) the number of interpreters approved by the Minister multiplied by \$34,000, and
- (b) number of transcribers approved by the Minister multiplied by \$28,000.

B = the sum of,

- (a) the day school A.D.E. of resident-internal pupils of the board, and
- (b) the day school A.D.E. of non-resident pupils of the board.

**GRANTS FOR EDUCATION PROGRAMS IN CARE, TREATMENT
AND CORRECTIONAL FACILITIES**

27. - (1) Where a board employs a teacher to provide an educational program in,

- (a) a psychiatric facility,
- (b) an approved charitable institution as defined in the Charitable Institutions Act;
- (c) an agency approved under subsection 8(1) of Part I (Flexible Services) of the Child and Family Services Act;
- (d) an approved home as defined in the Homes for Retarded Persons Act;
- (e) a place of temporary detention, open custody or secure custody continued or established under section 89 of Part IV (Young Offenders) of the Child and Family Services Act;
- (f) a home for special care approved or licensed under the Homes for Special Care Act;
- (g) a Crippled Children's Treatment Centre classified as a Group K Hospital under the Public Hospitals Act;
- (h) The Hospital for Sick Children, Toronto;
- (i) The Children's Hospital of Eastern Ontario, Ottawa;
- (j) Bloorview Children's Hospital, Toronto;
- (k) Children's Hospital of Western Ontario, London;
- (l) Lyndhurst Hospital, Toronto;
- (m) a hospital in which an education program is discontinued subsequent to December, 1980 as a result of dissolution of a board established under section 68 of the Act;
- (n) a nursing home approved or licensed under the Nursing Homes Act,
- (o) a correctional institution as defined in the Ministry of Correctional Services Act;
- (p) a place of secure or open custody designated under section 24 of the Young Offenders Act (Canada) or place of temporary detention designated under subsection 7(1) of that Act.

that is situated within the area of jurisdiction of the board and in which no education program is provided by the Ministry and the Minister approves such education program, the board shall be paid a grant equal to,

- (q) the expenditure in 1993 for salary and related employee benefits of the teacher and an additional amount not in excess of \$2,500 per teacher in respect of the expenditure of the board for administrative, consultative and supervisory services, for replacement of furniture and equipment and for the purchase of instructional supplies in respect of such program, and
- (r) expenditure in 1993 for salary and related employee benefits of a teacher-aide to assist a teacher in the provision of such educational program and an additional amount not in excess of \$1,220 for each such teacher-aide.

(2) The approval of the Minister referred to in subsection (1) shall be given only where the board has entered into a written agreement with the facility, home or institution, or the administrator thereof, setting out the responsibilities of the facility, home or institution for the provision of accommodation and the responsibilities of the board for the provision of the education program, including the number of teachers that the board agrees to provide.

(3) Where a board referred to in subsection (1) incurs an expenditure for furniture or equipment or both for a classroom for an education program referred to in subsection (1), the board shall be paid a grant equal to the approved portion of such expenditure, except that the grant in respect of furniture and equipment for the classroom shall in no case exceed \$3,300.

(4) Where a board enters into a written agreement with a facility or hospital referred to in subsection (1), or with the administrator of such facility, to provide an educational program that was previously provided in the facility or hospital by the Ministry and the Minister approves such education program, the Minister may pay the board, in lieu of other grants payable under this Regulation in respect of the program, an amount equal to the operating cost that is approved by the Minister for the program.

**GRANT FOR SUMMER SCHOOL FOR SECONDARY SCHOOL PUPILS,
CONTINUING EDUCATION AND DRIVER EDUCATION**

28. A board shall be paid a grant equal to the greater of,

(a) the product of,

(i) \$2,257, and

(ii) the sum of the continuing education A.D.E. for grant purposes for the board, the portion of the summer school A.D.E. for grant purposes that is in respect of secondary school pupils of the board and the portion of the average daily enrolment calculated under clause 3(a) of Ontario Regulation 89/91 (Calculation of Average Daily Enrolment) that is in respect of secondary school pupils who are enrolled in day school and who are enrolled in the classroom instruction portion of a course in driver education, and

(b) the product of,

(i) \$4,034 in the case of elementary school pupils other than elementary school pupils enrolled in courses for which credit or credit equivalency is granted in the intermediate division or \$4,966 in the case of secondary school pupils or elementary school pupils enrolled in courses for which credit or credit equivalency is granted in the intermediate division,

(ii) the quotient obtained by dividing the grant payable to the board under section 8 by the R.O.E., and

(iii) the sum calculated in subclause (a)(ii).

GRANT FOR HERITAGE LANGUAGE

29. Where a board conducts classes for heritage language instruction in a language other than English or French that are approved by the Minister, the board shall be paid a grant in respect of each such class that is equal to the product of \$41 and the number of hours of classroom instruction except that where the quotient obtained by dividing the number of elementary school pupils enrolled in all such classes conducted by the board by the number of such classes is less than 25, the \$41 per hour rate is reduced by the product of \$1.00 and the difference between such quotient and 25.

**ASSISTANCE FOR COST OF EDUCATION AND FOR BOARD,
LODGING AND TRANSPORTATION**

30. - (1) For the purpose of sections 31 to 38 inclusive,

- (a) "cost of education" means an amount equal to the fee calculated under sections 3 or 4, as the case requires, of Ontario Regulation /93, (Calculation of Fees for Pupils);
- (b) "Crown establishment" means an establishment maintained by a Department of the Government of Canada, a Crown company, The Royal Canadian Mounted Police or Atomic Energy of Canada Limited, on lands held by the Crown in right of Canada that are not assessable for school purposes, and includes a reserve as defined in the Indian Act (Canada);
- (c) "Ontario Government establishment" means an establishment maintained by a Ministry of the Government of Ontario on lands held by the Crown in right of Ontario or an establishment maintained by Ontario Hydro on lands held by it and in respect of which no payment attributable to elementary or secondary school purposes is made under the provisions of subsection 52(9) of the Power Corporation Act.

(2) For the purposes of sections 31 to 38 inclusive, a person shall be considered not to reside in an Ontario Government establishment where the person resides in a residence owned by the person on lands that are within the Ontario Government establishment.

31. Where a pupil who is not resident in a Crown Establishment resides in a territorial district on land that is not part of a,

- (a) school section and the pupil attends a public school,
- (b) school section or separate school zone and the pupil attends a separate school, or
- (c) secondary school district and the pupil attends a secondary school

operated by a board, the Minister shall pay the board the cost of education of the pupil.

32. Where a pupil, whose parent or guardian resides on land that is not rateable for school purposes, resides in an Ontario Government establishment and attends a school operated by a board, the Minister shall pay the board the cost of education of the pupil.

33. Where a pupil,

- (a) who is resident within,
 - (i) a psychiatric facility,
 - (ii) an approved charitable institution as defined in the Charitable Institutions Act,
 - (iii) an agency approved under subsection 8(1) of Part I (Flexible Services) of the Child and Family Services Act;
 - (iv) an approved home as defined in the Homes for Retarded Persons Act,
 - (v) a home for special care approved or licensed under the Homes for Special Care Act,
 - (vi) a nursing home approved or licensed under the Nursing Homes Act, or
 - (vii) a place of secure custody or open custody designated under section 24 of the Young Offenders Act (Canada) or place of temporary detention designated under subsection 7(1) of that Act;
- (b) who is detained in a place of temporary detention, open custody or secure custody continued or established under section 89 of Part IV (Young Offenders) of the Child and Family Services Act;
- (c) who is detained in a correctional institution as defined in the Ministry of Correctional Services Act;
- (d) who is placed in an approved home as defined in the Mental Hospitals Act; or
- (e) who is a ward of the Crown under Part III (Child Protection) of the Child and Family Service Act, a ward of a children's aid society or in the care of a children's aid society and who has not been placed for adoption on a probationary basis,

attends a day school operated by a board and the pupil is registered as a non-resident pupil in respect of whom no fee is receivable from Canada under an agreement made pursuant to section 187 or 188 of the Act the Minister shall pay the board the cost of education of the pupil.

34. Where a board provides transportation to and from school or from school to school for a pupil for whom the Minister pays the cost of education, the Minister shall pay the board an amount equal to the amount that would be approved by the Minister for grant purposes for transportation if the pupil were a resident pupil of the board.

35. Where under subsection 76(3), 190(9) or (12) of the Act, a board reimburses a parent or guardian of a pupil for whom the Minister pays the cost of education for the cost of board and lodging and transportation once a week from the pupil's residence to school and return, the Minister shall pay the board an amount approved by the Minister for grant purposes of the expenditure in respect of the pupil for board, lodging and transportation.

PAYMENTS TO GOVERNING AUTHORITIES

36. Where a pupil, who is not a resident in a Crown Establishment attends a school supported by local taxation in Manitoba or Quebec, and the pupil resides in a territorial district on land that is not part of,

- (a) a school section or separate school zone and the pupil attends an elementary school, or
- (b) a secondary school district and the pupil attends a secondary school,

the Minister shall pay the governing authorities of the school the amount agreed upon between the governing authorities of the school and the Minister.

37. Where a pupil,

- (a) resides in a territorial district;
- (b) is resident in a school section, a separate school zone or a Crown establishment; and
- (c) attends an elementary school that is supported by taxation in Manitoba or Quebec,

and, where in the opinion of the Minister,

- (d) daily transportation to the elementary school that the pupil would be required to attend in Ontario is impracticable due to distance and terrain, and
- (e) the provision of board, lodging and transportation once a week is impracticable because of the age or handicap of the pupil,

the Minister shall pay the governing authorities of the elementary school in respect of the education and related costs of such pupil amounts agreed upon between the governing authorities of the elementary school and the Minister.

38. Where a pupil,

- (a) resides in a territorial district;
- (b) is not resident in a school section, a separate school zone or a Crown establishment; and
- (c) attends a school operated by the Indian Affairs Branch of the Department of Indian Affairs and Northern Development on a reserve,

the Minister shall pay the Crown in right of Canada in respect of the education of such pupil an amount agreed upon between the Department of Indian Affairs and Northern Development and the Minister.

ASSISTANCE FOR OPEN-ACCESS TUITION FEES

39.- (1) A board other than a board referred to in subsection (2) shall be paid a grant equal to the sum of the amounts that are determined in respect of each of the boards with which the board has substantially the same or part of the same area of jurisdiction, calculated as follows,

$$A \times (B - D)$$

where A and B have the same meaning as in clause (b) of the definition "recognized tuition fees", and where,

D = the greater of,

- (i) the amount referred to as C in clause (b) of the definition "recognized tuition fees", and
- (ii) the tuition fee that would be charged by the board for a non-resident pupil of the board as determined under clause 3(1)(a) of Ontario Regulation /93 (Calculation of Fees for Pupils),

and where the amount is negative, it shall be zero.

(2) A Roman Catholic school board to which subsection 129(4) of the Act applies shall be paid a grant equal to the sum of the amounts that are determined in respect of each of the public boards with which the board has substantially the same or part of the same area of jurisdiction, calculated as follows,

$$A \times (B - C) \times (1 - \frac{E}{F})$$

where A, B, and C have the same meaning as in clause (b) of the definition "recognized tuition fees", and where,

E = the quotient obtained by dividing the E.A. for the Roman Catholic school board by the day school A.D.E. of resident-external pupils of the Roman Catholic school board, and

F = the quotient obtained by dividing the E.A. for the public board with which the Roman Catholic school board has substantially the same or part of the same area of jurisdiction by the sum of the day school A.D.E. of resident-internal pupils and the day school A.D.E. of resident-external pupils of the public board.

ASSISTANCE FOR EN BLOC TRANSFER

40. (1) A public board set out in Column 1 of Table 4 shall be paid a grant set out opposite in Column 3 of Table 4 in respect of the transfer, as an entire educational program, of one or more secondary schools operated by the public board to a Roman Catholic school board, by agreement between the two boards and the transfer is approved by the Minister, to assist the public board in offsetting operating costs in respect of employee salaries and benefits and administrative and other expenditures that are related to the operation of the school or schools and that could not be transferred to the Roman Catholic school board.

(2) The Carleton Board of Education, The Carleton Roman Catholic Separate School Board, The Ottawa Board of Education and The Ottawa Roman Catholic Separate School Board shall be paid a grant set out in Columns 2 and 3 of Table 4 opposite the name of the board in Column 1 of Table 4 in respect of the transfer, as an entire educational program, of one or more schools to The Ottawa-Carleton French-language School Board to assist in offsetting operating costs in respect of employee salaries and benefits and administrative and other expenditures that are related to the operation of the school or schools and that could not be transferred to The Ottawa-Carleton French-language School Board.

(3) The conseil des écoles séparées catholiques de langue française de Prescott-Russell shall be paid a grant set out in Columns 2 and 3 of Table 4 opposite the name of the board in Column 1 of Table 4 to assist in offsetting operating costs assumed by the conseil and which, prior to January 1, 1992 were related to the operations of the English-language schools of the Prescott and Russell County Roman Catholic Separate School Board.

SECONDARY SCHOOL REORGANIZATION GRANT

41. Where on or after the first day of January 1989, as a result of the reorganization of a French-English mixed secondary language school operated by the board prior to September 1, 1985, a board establishes a French-language secondary school under section 291 of the Act, a grant, subject to the approval of the Minister, is payable to the board as follows,

- (a) where such school commenced operation in 1989, 1990, or 1991,
 - (i) \$485 per day school pupil enrolled at the school on the last day in September of 1993 where such enrolment is 100 or fewer; or
 - (ii) the lesser of \$60,700 and the amount of \$42,400 plus \$61 per day school pupil enrolled at the school on the last day in September of 1993 where such enrolment is greater than 100,
- (b) where such school commenced operation in 1992,
 - (i) \$970 per day school pupil enrolled at the school on the last day in September of 1993 where such enrolment is 100 or fewer; or
 - (ii) the lesser of \$121,400 and the amount of \$84,800 plus \$122 per day school pupil enrolled at the school on the last day in September of 1993 where such enrolment is greater than 100, and
- (c) where such school commences operation in 1993,
 - (i) \$1,455 per day school pupil enrolled at the school on the last day in September 1993 where such enrolment is 100 or fewer, or
 - (ii) the lesser of \$182,100 and the amount of \$127,200 plus \$183 per day school pupil enrolled at the school on the last day in September 1993 where such enrolment is greater than 100.

ADJUSTMENT IN RESPECT OF CHANGE IN TAX REVENUE

42. For the purpose of this section and section 43,

- (a) "equalized assessment for a board for 1992" means E.A. (equalized assessment for a board) as defined in Ontario Regulation 119/92 (General Legislative Grants) except that equivalent assessment for a municipality or locality shall be calculated using the rate levied in 1992 rather than the rate levied in 1991;
- (b) "change in taxation for 1992" for a board is the amount calculated as follows,

$$\frac{A - B}{C} \times C$$

A
where,

A = the equalized assessment for the board for 1992 that is calculated using, for each organized municipality within the jurisdiction of the board,

- I. the assessment for 1992,
- II. the tax levied under subsections 159(12) and (13) of the Municipal Act that is allocated or paid to the board in 1992, and
- III. the payment in lieu of taxes for 1992 payable to the board,

as shown in the audited financial report of such municipality for 1992,

B = the equalized assessment for the board for 1992,

C = the amounts the board requisitioned on, or levied or caused to be levied in, the municipalities and localities within the jurisdiction of the board,

and the amount calculated may be a positive or negative amount;

- (c) "net adjustment in tax revenue" in respect of a board is calculated as follows,

$$C - B - A$$

where,

A = the change in taxation for 1992 for the board,

B = taxes receivable in 1992 under section 35 of the Assessment Act,

C = amounts charged to the board by a municipality in 1992 under section 421 of the Municipal Act,

and the amount calculated may be a positive or negative amount; and

- (d) "net expenditure for 1992" means, in respect of a board, the excess of,

- (i) the sum of the current expenditure for 1992, amounts provided in 1992 for reserves and reserve funds, and tax adjustments charged to the board in 1992,

over,

- (ii) current revenue for 1992 including transfers in such year from reserves and other funds and excluding current revenue from taxes, subscriptions in lieu of taxes, payments in lieu of taxes and trailer fees;

- (e) "net recognized expenditure for 1992" means the excess of the sum of R.O.E., R.E.E., expenditure approved for capital project grants, recognized expenditure for textbooks, recognized expenditure for transportation, the eligible sum for full-day kindergarten, the eligible sum for French as a second language and the eligible sum for Native as a second language as defined in section 1 of Ontario Regulation 119/92 (General Legislative Grants), taxes receivable in 1992 under section 35 of the Assessment Act, and amounts charged to the board by a municipality in 1992 under section 421 of the Municipal Act over the sum of grants payable under Sections 8, 20, 22, 23 24 and 51 and subsections 16(1) and 17(1) of such Regulation, as adjusted under Section 43 thereof.

43. In respect of a board an amount calculated as follows;

$$A \times \frac{B}{C}$$

where,

- A = the net adjustment in the tax revenue for the board determined under clause 42 (c),
- B = the net recognized expenditure for 1992 for the board determined under clause 42 (e), and
- C = the net expenditure for 1992 for the board determined under clause 42 (d),

shall,

- (a) where the calculation results in a positive amount, be added to the grants payable to the board; and
- (b) where the calculation results in a negative amount, be deducted from the grants payable to the board.

ASSISTANCE IN RESPECT OF DEBENTURES

44. A board shall be paid a grant equal to the sum of,

- (a) the portion acceptable to the Minister in respect of expenditure for debt charges on debentures issued by the board, or on its behalf, on a secondary school building that is being used jointly by a public board and a Roman Catholic school board, and
- (b) the lesser of the amounts determined by the following calculations:
- (i) $A - (0.000097 \times E.A.)$, or zero if such calculation is negative, and
- (ii) $A - \left(\frac{A}{B \times 25} \times MR1 \times E.A. \right)$, or zero if such calculation is negative,

where,

$$A = A^1 + A^2 - A^3 - A^4$$

- A^1 = the portion acceptable to the Minister in respect of expenditure for debt charges on debentures issued by the board, or on its behalf, prior to the first day of April, 1980 that is not approved by the Minister for inclusion in R.E.E.,
- A^2 = in the case of a Roman Catholic school board, the portion acceptable to the Minister in respect of payments made to a public board or a diocese in respect of debt charges on debentures related to a lease or purchase of a school building,
- A^3 = the portion of the debt charges included in A^1 that is in respect of debt charges described in clause (a),
- A^4 = in the case of a public board, the portion acceptable to the Minister in respect of payments received from a Roman Catholic school board in respect of debt charges on debentures related to a lease or purchase of a school building,
- B = day school A.D.E. of resident-internal pupils of the board.

SPECIAL COMPENSATION FOR POOLING

45. A public board set out in Column 1 of Table 1 shall be paid a grant in the amount set out opposite in Column 2 of Table 1 in respect of the assessment and tax adjustments effected by Ontario Regulation 123/92 and Ontario Regulation 124/92.

GRANT FOR AN ISOLATE BOARD

46. For the purpose of section 47,

- (a) "local taxation for grant purposes" means, the sum of,
- (i) the payment in lieu of taxes receivable by the isolate board,
 - (ii) the portion of tax levied under subsections 159(12) and (13) of the Municipal Act that is allocated or paid to the isolate board, and
 - (iii) the sum of the products obtained by multiplying, for each municipality or locality within the area of jurisdiction of the isolate board,
 - a. the quotient obtained by dividing the product of 100 and the assessment by the A.E.F. for grant purposes, and
 - b. 0.00682 for elementary school purposes, or 0.00548 for secondary school purposes,

except where the municipality or locality is within the area of jurisdiction of a divisional board of education or a district or county combined separate school board, in which case the amount determined for the municipality or locality for the purpose of this subclause shall be the product of the assessment for the municipality or locality, 0.001 and the mill rate levied on residential property in the municipality or locality for elementary or secondary school purposes as the case may be in respect of such divisional board or district or county separate school board;

- (b) "net expenditure" means, the positive or negative sum obtained by subtracting from the isolate board's expenditure that is acceptable to the Minister, an amount that is acceptable to the Minister as revenue of the isolate board from grant payable under sections 31 to 35 inclusive and from sources other than local taxation and legislative grants.

47. - (1) Where, in respect of an isolate board except an isolate board referred to in subsection (3), the net expenditure exceeds the local taxation for grant purposes a grant equal to such excess shall be paid to the isolate board.

(2) Where, in respect of an isolate board except an isolate board referred to in subsection (3) the local taxation for grant purposes exceeds the net expenditure, a portion of the legislative grants paid to the isolate board in previous years equal to such excess shall be paid by the isolate board to the Province of Ontario.

(3) Where in the year 1993,

- (a) a district school area board is elected for a new district school area, a secondary school board is formed for a new secondary school district or a separate school board is elected for a new separate school zone;
- (b) information respecting the totals of the commercial assessment and of the residential and farm assessment rateable for public school purposes in the district school area, for secondary school purposes in the secondary school district or for separate school purposes in the separate school zone, as the case may be, is not available prior to the 1st day of July; and
- (c) such isolate board commences to operate a school on or after the 1st day of July or enters into an agreement with another board for the education in such year of its resident pupils,

the isolate board shall be paid a grant equal to its net expenditure.

GRANT FOR A BOARD ON TAX EXEMPT LAND

48. For the purposes of sections 49 and 50, "cost of operating" means the excess of,

- (a) the current expenditure that is acceptable to the Minister for grant purposes excluding expenditure for debt charges, capital appurtenances, restoration of destroyed and damaged capital appurtenances, capital element included in rent, provision for a reserve for working funds, provisions for reserve funds and P.A.C. for resident-external pupils,

over the sum of,

- (b) current revenue from sources other than from,
 - (i) legislative grants,
 - (ii) the organization for which the board was established, and
 - (iii) refunds of expenditure, no part of which is eligible for grant; and
- (c) the excess of current expenditure for,
 - (i) transportation of pupils, and
 - (ii) board, lodging and weekly transportation of pupils,over, in each case, the amount approved by the Minister for such purpose.

49. A board that is appointed under section 68 of the Act, other than a board that operates a school in a sanatorium, a hospital, a crippled children's treatment centre or a centre for the treatment of cerebral palsy, shall be paid a grant of fifty per cent of the lesser of,

- (a) the board's cost of operating; and
- (b) the sum of,
 - (i) the product of \$4,034 in the case of an elementary school pupil or \$4,966 in the case of a secondary school pupil and the sum of,
 - a. the average daily enrolment calculated under section 2 of Ontario Regulation 89/91 (Calculation of Average Daily Enrolment),
 - b. the continuing education A.D.E. for grant purposes,
 - c. the average daily enrolment calculated under section 3 of Ontario Regulation 89/91 (Calculation of Average Daily Enrolment) that is in respect of enrolment of pupils of the board in summer schools conducted by the board in a course for which credit is granted or in a course that the board is authorized or required to provide in its day school program in grades 1 to 8, and the course is approved by the Minister for grant purposes, and
 - d. the average daily enrolment calculated under clause 3 (a) of Ontario Regulation 89/91 (Calculation of Average Daily Enrolment) that is in respect of enrolment of pupils of the board in the classroom instruction portion of a course of driver education conducted by the board,
 - (ii) the tuition fees payable by the board,
 - (iii) the portion approved by the Minister for grant purposes of the board's expenditure for the transportation of pupils.

50. A board that is appointed under section 68 of the Act and that operates a school in a sanatorium, a hospital, a crippled children's treatment centre or a centre for the treatment of cerebral palsy shall be paid a grant of,

- (a) 80 per cent of the salaries of teachers and temporary teachers for the current year;
 - (b) 80 per cent of the excess of,
 - (i) expenditure for the current year approved by the Minister for grant purposes for transportation of pupils and board, lodging and weekly transportation of pupils,
- over,
- (ii) the sum of the amounts payable under sections 34 and 35, and

(c) 50 per cent of the excess of,

- (i) the sum of the cost of operating for the current year and the revenue for the current year referred to in clause 48 (b),

over,

(ii) expenditure for the current year for,

- a. salaries of teachers and temporary teachers,
- b. transportation of pupils, and
- c. board, lodging and weekly transportation of pupils.

CATEGORY 4 - CAPITAL GRANTS

CAPITAL PROJECTS GRANTS

51. - (1) A board shall be paid a grant in respect of each project of the board for the acquisition of capital appurtenances that is approved by the Minister for direct capital grant financing, calculated as follows,

$$A - \left(\frac{A}{100 \times B} \times C \times E.A. \right)$$

where,

A = the lesser of the project cost approved by the Minister for grant purposes calculated in accordance with the Capital Grant Plan, 1979, as amended, and the expenditure of the board that is the sum of,

- (i) current expenditure on the project, and
- (ii) expenditure on the project in 1993 and prior years from funds other than current revenue except expenditure for which a grant is payable under a previous regulation,

B = the sum of,

- (i) the day school A.D.E. of resident-internal pupils of the board, and
- (ii) the day school A.D.E. of resident-external pupils of the board,

C = the amount determined as follows,

- (i) 0.000009 in respect of a project for provision of a secondary school, or an addition thereto, operated under Part XII of the Act, or
- (ii) 0.000072 in respect of a growth related project for the provision of a secondary school, or an addition thereto, or a secondary school site approved by the Minister on or after April 20, 1989 and is a project other than a project referred to in (i), or
- (iii) 0.000131 in respect of a growth related project for the provision of an elementary school, or an addition thereto, or an elementary school site approved by the Minister on or after April 20, 1989, or
- (iv) zero in respect of a project for the provision of a child care centre, or
- (v) 0.000045 in respect of other projects for secondary school purposes, or
- (vi) 0.000082 in respect of other projects for elementary school purposes.

(2) A board shall be paid, in respect of each project of the board approved by the Minister for grant purposes for the renewal of technological equipment, a grant equal to the lesser of \$12,500 and the amount approved by the Minister as contributions made by business, industry and labour to the board for such project.

(3) A board shall be paid, in respect of the research and design of a project of the board approved by the Minister to meet the requirements of the "Reasonable Use Policy" of the Ministry of the Environment, a grant equal to the product of 0.9 and the lesser of the amount approved by the Minister and the expenditure of the board for the research and design of such project.

TABLE 1

SPECIAL COMPENSATION FOR POOLING

Column 1	Column 2
<u>BOARDS OF EDUCATION</u>	<u>SPECIAL COMPENSATION</u>
Cochrane-Iroquois Falls	
- Elementary Schools	144,559
- Secondary Schools	124,826
Espanola	
- Elementary Schools	130,859
- Secondary Schools	-
Hamilton	
- Elementary Schools	924,790
- Secondary Schools	506,093
Hearst	
- Elementary Schools	11,698
- Secondary Schools	-
Kapuskasing	
- Elementary Schools	265,075
- Secondary Schools	277,028
Metropolitan Toronto	
- Elementary Schools	3,581,111
- Secondary Schools	5,101,564
Niagara South	
- Elementary Schools	-
- Secondary Schools	163,743
Peel	
- Elementary Schools	-
- Secondary Schools	187,271
Sault Ste Marie	
- Elementary Schools	6,764
- Secondary Schools	78,427
Stormont, Dundas and Glengarry	
- Elementary Schools	144,192
- Secondary Schools	99,284
Sudbury	
- Elementary Schools	157,116
- Secondary Schools	343,072
Timmins	
- Elementary Schools	120,976
- Secondary Schools	245,217
Windsor	
- Elementary Schools	-
- Secondary Schools	408,073

TABLE 2
1993 SELECTED GRANTS (\$'S PER PUPIL)

(1)	(2) <u>SMALL SCHOOLS</u>	(3) <u>SMALL BOARD</u>	(4) <u>SMALL SECTIONS</u>	(5) <u>GOODS & SERVICES</u>	(6) <u>COMP. EDUCATION</u>	(7) <u>LANGUAGE INSTRUCTION</u>	(8) <u>MIXED SCHOOLS</u>	(9) <u>TECHNICAL EDUCATION</u>	(10) <u>TOTAL</u>	(11) <u>QUALIFICATIONS & EXPERIENCE</u>
<u>BOARDS OF EDUCATION</u>										
ATIKOKAN										
Elementary	--	415.38	--	421.93	108.00	--	--	--	945.31	--
Secondary	1,079.53	539.02	--	537.72	68.00	--	--	131.29	2,355.56	--
BRANT										
Elementary	--	--	--	--	--	--	--	--	--	74.65
Secondary	--	--	--	--	--	5.80	--	--	5.80	14.30
BRUCE										
Elementary	9.37	--	--	21.72	--	--	--	--	31.09	31.95
Secondary	92.29	43.63	--	27.15	--	--	--	--	163.07	47.91
CARLETON										
Elementary	--	--	--	--	--	38.58	--	--	38.58	36.89
Secondary	--	--	--	--	--	68.47	--	--	68.47	21.81
CENTRAL ALGOMA										
Elementary	36.64	140.00	--	359.33	108.00	--	--	--	643.97	254.72
Secondary	--	228.52	--	458.34	68.00	--	--	65.37	820.23	74.37
CHAPLEAU										
Elementary	--	686.35	--	399.59	108.00	--	--	--	1,193.94	--
Secondary	1,429.85	441.85	503.66	494.30	68.00	--	1,128.23	86.35	4,152.24	23.92
COCHRANE IROQUOIS FALLS										
Elementary	--	155.37	--	392.83	108.00	--	--	--	656.20	--
Secondary	288.61	215.43	67.67	490.86	68.00	--	283.05	97.16	1,510.78	94.42
DRYDEN										
Elementary	153.26	90.29	--	415.83	180.00	--	--	--	839.38	16.27
Secondary	464.34	167.04	--	532.28	115.00	--	--	--	1,278.66	--
DUFFERIN										
Elementary	--	8.76	--	--	--	--	--	--	8.76	54.31
Secondary	--	92.27	--	--	--	--	--	8.66	100.93	--
DURHAM										
Elementary	--	--	--	--	--	11.96	--	--	11.96	--
Secondary	--	--	--	--	--	--	--	--	--	--
EAST PARRY SOUND										
Elementary	128.31	79.22	--	231.09	71.00	--	--	--	509.62	--
Secondary	--	179.95	--	294.52	45.00	--	--	33.34	552.81	64.00
ELGIN										
Elementary	--	--	--	--	--	13.23	--	--	13.23	26.72
Secondary	11.87	6.27	--	--	--	--	--	26.14	44.28	--
ESPANOLA										
Elementary	97.24	169.12	--	233.50	108.00	--	--	--	607.86	142.32
Secondary	--	217.14	68.74	294.52	68.00	--	44.43	33.76	726.59	96.79
ESSEX										
Elementary	9.62	--	--	--	--	--	--	--	9.62	--
Secondary	--	--	--	--	--	--	--	--	--	123.71
FORT FRANCES RAINY RIVER										
Elementary	105.75	115.41	--	421.93	108.00	--	--	--	751.09	36.89
Secondary	267.86	171.64	--	537.72	68.00	--	--	45.58	1,090.80	39.69
FRONTENAC										
Elementary	29.88	--	4.60	14.75	71.00	--	--	--	120.23	106.68
Secondary	27.45	--	8.33	18.44	45.00	--	14.11	51.36	164.69	109.59
GERALDTON										
Elementary	426.59	311.02	--	421.93	108.00	--	--	--	1,267.54	133.61
Secondary	1,386.64	292.84	170.75	530.79	68.00	--	--	127.44	2,576.46	--
GREY										
Elementary	--	--	--	--	--	--	--	--	--	55.19
Secondary	--	--	--	--	--	--	--	14.94	14.94	108.34
HALDIMAND										
Elementary	--	16.28	--	--	--	--	--	--	16.28	--
Secondary	--	77.66	--	--	--	--	--	50.71	128.37	--

TABLE 2
1993 SELECTED GRANTS (\$'S PER PUPIL)

(1) LEVELS OF EDUCATION	(2) SMALL SCHOOLS	(3) SMALL BOARD	(4) SMALL SECTIONS	(5) GOODS & SERVICES	(6) COMP. EDUCATION	(7) LANGUAGE INSTRUCTION	(8) MIXED SCHOOLS	(9) TECHNICAL EDUCATION	(10) TOTAL	(11) QUALIFICATIONS & EXPERIENCE
LIBURTON										
Elementary	113.23	124.48	--	153.82	71.00	--	--	--	462.53	29.92
Secondary	--	261.40	--	195.37	45.00	--	--	39.26	541.03	--
LITTON										
Elementary	--	--	--	--	--	40.16	--	--	40.16	--
Secondary	--	--	--	--	--	34.55	--	--	34.55	77.23
MILTON										
Elementary	--	--	--	--	144.00	46.57	--	--	190.57	--
Secondary	10.99	--	0.63	--	92.00	31.40	--	4.88	139.90	--
TINGS										
Elementary	13.59	--	4.35	20.44	--	--	--	--	38.38	46.43
Secondary	--	--	--	25.55	--	--	--	--	25.55	131.58
IRST										
Elementary	--	510.51	--	418.55	108.00	--	--	--	1,037.06	--
Secondary	3,710.23	1,291.06	--	518.24	68.00	--	--	--	5,587.53	185.93
NEPAYNE										
Elementary	--	743.69	--	411.69	108.00	--	--	--	1,263.38	--
Secondary	3,791.45	1,310.56	--	516.41	68.00	--	--	347.80	6,034.22	--
ON										
Elementary	7.74	--	--	--	--	--	--	--	7.74	114.73
Secondary	--	44.07	--	--	--	--	--	--	44.07	99.04
USKASING										
Elementary	228.53	391.50	--	407.68	108.00	--	--	--	1,135.71	--
Secondary	618.52	294.71	68.81	502.69	68.00	--	45.86	21.18	1,619.77	--
ORA										
Elementary	54.88	120.44	--	412.00	180.00	--	--	--	767.32	171.36
Secondary	--	188.71	--	515.00	115.00	--	--	--	818.71	101.19
T										
Elementary	1.03	--	--	--	--	--	--	--	1.03	116.18
Secondary	--	--	--	--	--	--	--	0.69	0.69	95.82
CLAND LAKE										
Elementary	182.13	168.36	--	338.87	71.00	--	--	--	760.36	112.69
Secondary	392.26	204.32	60.99	422.93	45.00	--	--	0.78	1,126.28	20.33
E SUPERIOR										
Elementary	8.15	128.50	--	421.93	108.00	--	--	--	666.58	--
Secondary	823.99	197.49	32.13	537.72	68.00	--	61.63	23.55	1,744.51	--
EHEAD										
Elementary	7.24	--	--	213.61	108.00	--	--	--	328.85	203.31
Secondary	--	--	--	267.01	68.00	--	--	--	335.01	329.66
IBTON										
Elementary	19.25	--	4.56	--	--	--	--	--	23.81	18.49
Secondary	13.54	--	8.66	--	--	25.91	19.11	--	67.22	44.91
ARK										
Elementary	--	--	--	--	71.00	--	--	--	71.00	40.95
Secondary	--	67.42	--	--	45.00	--	--	--	112.42	89.39
DS & GRENVILLE										
Elementary	23.73	--	--	--	--	--	--	--	23.73	85.39
Secondary	27.03	3.06	--	--	--	--	--	19.01	49.10	157.68
NOX & ADDINGTON										
Elementary	57.99	23.78	--	30.00	--	--	--	--	111.77	--
Secondary	89.67	108.93	--	30.00	--	--	--	17.13	245.73	29.68
COLN										
Elementary	--	--	--	--	71.00	--	--	--	71.00	140.58
Secondary	--	--	--	--	45.00	--	--	--	45.00	112.99
DON										
Elementary	--	--	1.85	--	71.00	20.96	--	--	93.81	67.89
Secondary	--	--	3.74	--	45.00	77.78	8.14	12.59	147.25	91.40

TABLE 2
1993 SELECTED GRANTS (\$'S PER PUPIL)

(1)	(2) SMALL SCHOOLS	(3) SMALL BOARD	(4) SMALL SECTIONS	(5) GOODS & SERVICES	(6) COMP. EDUCATION	(7) LANGUAGE INSTRUCTION	(8) MIXED SCHOOLS	(9) TECHNICAL EDUCATION	(10) TOTAL	(11) QUALIFICATIONS & EXPERIENCE
<u>BOARDS OF EDUCATION</u>										
RENFREW										
Elementary	31.44	--	--	0.63	71.00	--	--	--	103.07	10.17
Secondary	16.96	--	--	12.07	45.00	--	--	--	74.03	164.47
SAULT STE MARIE										
Elementary	29.57	--	--	253.97	108.00	--	--	--	391.54	246.88
Secondary	--	6.92	--	316.76	68.00	--	--	--	391.68	257.44
SIMCOE										
Elementary	2.25	--	--	--	--	--	--	--	2.25	86.48
Secondary	12.86	--	3.56	--	--	--	--	--	16.42	79.99
STORMONT DUNDAS GLENGARRY										
Elementary	24.95	--	7.83	--	71.00	--	--	--	103.78	40.71
Secondary	--	--	11.40	--	45.00	--	25.12	--	81.52	132.33
SUDBURY										
Elementary	28.68	--	--	153.82	108.00	--	--	--	290.50	99.49
Secondary	32.97	--	--	195.37	68.00	--	19.54	11.86	327.74	214.34
TIMISKAMING										
Elementary	135.31	107.31	--	277.83	71.00	--	--	--	591.45	98.75
Secondary	142.84	160.72	--	348.84	45.00	--	--	14.42	711.82	58.64
TIMMINS										
Elementary	6.77	75.02	18.59	280.84	108.00	--	--	--	489.22	83.45
Secondary	--	140.19	--	356.71	68.00	--	--	35.49	600.39	--
VICTORIA										
Elementary	--	--	--	--	--	--	--	--	--	--
Secondary	--	54.76	--	--	--	--	--	--	54.76	--
WATERLOO										
Elementary	1.01	--	--	--	71.00	34.80	--	--	106.81	56.64
Secondary	--	--	--	--	45.00	57.02	--	--	102.02	65.43
WELLINGTON										
Elementary	--	--	--	--	--	--	--	--	--	--
Secondary	--	--	--	--	--	43.68	--	--	43.68	111.91
WENTWORTH										
Elementary	--	--	--	--	--	9.25	--	--	9.25	10.75
Secondary	--	--	--	--	--	15.41	--	--	15.41	199.16
WEST PARRY SOUND										
Elementary	123.44	107.92	--	231.09	71.00	--	--	--	533.45	33.11
Secondary	--	202.34	--	294.52	45.00	--	--	40.48	582.34	53.63
WINDSOR										
Elementary	--	--	--	--	144.00	11.83	--	--	155.83	252.11
Secondary	--	--	--	--	92.00	38.78	--	--	130.78	337.53
YORK REGION										
Elementary	--	--	--	--	--	103.83	--	--	103.83	--
Secondary	--	--	--	--	--	64.40	--	--	64.40	--

TABLE 2
1993 SELECTED GRANTS (\$'S PER PUPIL)

(1) BOARDS OF EDUCATION	(2) SMALL SCHOOLS	(3) SMALL BOARD	(4) SMALL SECTIONS	(5) GOODS & SERVICES	(6) COMP. EDUCATION	(7) LANGUAGE INSTRUCTION	(8) MIXED SCHOOLS	(9) TECHNICAL EDUCATION	(10) TOTAL	(11) QUALIFICATIONS & EXPERIENCE
ANTOULIN										
Elementary	62.33	164.96	--	290.19	180.00	--	--	--	697.48	--
Secondary	--	239.82	--	352.64	115.00	--	--	48.66	756.12	--
ARROTORONTO										
Elementary	--	--	--	--	144.00	105.66	--	--	249.66	--
Secondary	--	--	0.02	--	92.00	279.85	--	--	371.87	--
CHIPCOTEN										
Elementary	--	407.17	--	409.48	108.00	--	--	--	924.65	--
Secondary	1,550.17	319.04	249.42	502.41	68.00	--	--	38.51	2,727.55	45.28
DLESEX										
Elementary	5.73	--	--	--	--	--	--	--	5.73	34.85
Secondary	41.28	45.11	--	--	--	2.89	--	3.12	92.40	96.90
KOKA										
Elementary	47.35	0.47	--	153.82	71.00	--	--	--	272.64	43.57
Secondary	--	91.50	--	195.37	45.00	--	--	24.30	356.17	60.07
LAGARA SOUTH										
Elementary	3.19	--	--	--	71.00	--	--	--	74.19	95.59
Secondary	13.14	--	0.11	--	45.00	2.37	--	17.20	77.82	156.71
LAGON-RED ROCK										
Elementary	288.16	273.36	--	421.93	108.00	--	--	--	1,091.45	--
Secondary	776.86	419.69	--	537.72	68.00	--	--	80.71	1,882.98	121.93
ASSING										
Elementary	16.94	--	6.76	153.82	71.00	--	--	--	248.52	65.52
Secondary	68.19	37.76	15.19	195.37	45.00	15.21	26.09	--	402.81	95.07
FOLK										
Elementary	--	--	--	--	--	15.44	--	--	15.44	32.82
Secondary	--	51.08	--	--	--	--	--	1.77	52.85	20.74
TH SHORE										
Elementary	72.17	116.99	--	293.45	108.00	--	--	--	590.61	122.28
Secondary	272.17	129.83	0.72	361.57	68.00	--	--	--	832.29	--
THUMBERLAND & NEWCASTLE										
Elementary	15.61	--	--	--	--	--	--	--	15.61	--
Secondary	--	--	--	--	--	--	--	--	--	--
AWA										
Elementary	--	--	--	--	108.00	117.98	--	--	225.98	--
Secondary	--	--	--	--	68.00	120.88	--	--	188.88	--
ORD										
Elementary	--	--	--	--	--	--	--	--	--	18.88
Secondary	--	--	--	--	--	--	--	--	--	67.22
Elementary	--	--	--	--	--	89.38	--	--	89.38	--
Secondary	--	--	--	--	--	72.99	--	--	72.99	112.99
TH										
Elementary	--	--	--	--	--	--	--	--	--	16.56
Secondary	--	21.26	--	--	--	--	--	2.42	23.68	56.14
ERBOROUGH										
Elementary	4.70	--	--	--	--	--	--	--	4.70	--
Secondary	7.18	--	--	--	--	--	--	--	7.18	42.55
SCOTT & RUSSELL										
Elementary	82.61	90.96	21.92	--	71.00	--	--	--	266.49	--
Secondary	397.80	209.82	64.23	20.05	45.00	--	--	--	736.90	57.47
ICE EDWARD										
Elementary	22.57	88.99	--	30.00	--	--	--	--	141.56	71.74
Secondary	--	206.18	--	30.00	--	--	--	22.19	258.37	69.37
LAKE										
Elementary	--	190.88	--	421.93	180.00	--	--	--	792.81	--
Secondary	341.84	295.44	--	537.72	115.00	--	--	--	1,290.00	--

TABLE 2
1993 SELECTED GRANTS (\$'S PER PUPIL)

(1)	(2) SMALL SCHOOLS	(3) SMALL BOARD	(4) SMALL SECTIONS	(5) GOODS & SERVICES	(6) COMP. EDUCATION	(7) LANGUAGE INSTRUCTION	(8) MIXED SCHOOLS	(9) TECHNICAL EDUCATION	(10) TOTAL	(11) QUALIFICATIONS & EXPERIENCE
<u>ROMAN CATHOLIC SEPARATE SCHOOL BOARDS</u>										
BRANT										
Elementary	57.68	47.86	14.45	--	--	--	--	--	119.99	--
Secondary	--	142.63	--	--	--	9.25	--	--	151.88	--
BRUCE-GREY										
Elementary	46.06	60.39	--	29.68	--	--	--	--	136.13	--
Secondary	217.49	203.33	--	30.00	--	--	--	--	450.82	--
CARLETON										
Elementary	0.58	--	--	--	--	10.97	--	--	11.55	9.00
Secondary	--	--	--	--	--	2.83	--	--	2.83	--
CHAPLEAU, PANET & CAVERLY										
Elementary	192.56	294.63	233.53	393.60	108.00	--	--	--	1,222.32	--
Secondary	--	--	--	--	--	--	--	--	--	--
COCHRANE-IROQUOIS FALLS										
Elementary	184.62	144.36	23.02	391.90	108.00	--	--	--	851.90	39.12
Secondary	1,317.44	480.86	--	495.52	68.00	--	--	--	2,361.82	--
DRYDEN										
Elementary	--	213.97	--	421.93	180.00	--	--	--	815.90	--
Secondary	--	--	--	--	--	--	--	--	--	--
DUFFERIN-PEEL										
Elementary	--	--	--	--	--	137.18	--	--	137.18	--
Secondary	8.91	--	3.10	--	--	77.37	--	--	89.38	--
DURHAM										
Elementary	4.81	--	--	--	--	26.05	--	--	30.86	--
Secondary	46.01	5.83	12.78	--	--	28.64	--	--	93.26	--
ELGIN										
Elementary	--	132.58	--	7.14	--	--	--	--	139.72	--
Secondary	457.49	373.89	--	29.59	--	--	--	--	860.97	--
ESSEX										
Elementary	5.89	--	--	--	--	--	--	--	5.89	--
Secondary	--	50.44	--	--	--	1.42	8.16	3.45	63.47	--
FORT FRANCES RAINY RIVER										
Elementary	122.77	210.28	--	421.93	108.00	--	--	--	862.98	--
Secondary	--	--	--	--	--	--	--	--	--	--
FRONTENAC-LENNOX & ADDINGTON										
Elementary	42.97	19.29	8.30	23.42	65.00	--	--	--	158.98	--
Secondary	71.35	110.53	25.24	30.00	40.00	--	--	--	277.12	--
GERALDTON										
Elementary	424.82	240.14	178.03	421.93	108.00	7.19	--	--	1,380.11	--
Secondary	--	--	--	--	--	--	--	--	--	--
HALDIMAND-NORFOLK										
Elementary	87.16	74.31	18.46	1.04	--	--	--	--	180.97	--
Secondary	--	--	--	--	--	--	--	--	--	--
HALTON										
Elementary	6.25	--	--	--	--	12.36	--	--	18.61	--
Secondary	--	5.27	--	--	--	--	--	--	5.27	--
HAMILTON-WENTWORTH										
Elementary	--	--	--	--	122.00	17.83	--	--	139.83	--
Secondary	--	--	--	--	77.00	--	--	--	77.00	--
HASTINGS PRINCE EDWARD										
Elementary	119.78	48.94	--	30.00	3.00	--	--	--	201.72	--
Secondary	--	161.70	--	30.00	2.00	--	--	--	193.70	--
HEARST										
Elementary	50.11	156.24	--	410.01	108.00	--	--	--	724.36	144.64
Secondary	147.30	277.51	--	512.53	68.00	--	--	11.36	1,016.70	91.18
HURON-PERTH										
Elementary	49.50	54.77	--	12.72	--	--	--	--	116.99	--
Secondary	17.37	268.02	--	30.00	--	--	--	--	315.39	--

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(1)	(2) SMALL SCHOOLS	(3) SMALL BOARD	(4) SMALL SECTIONS	(5) GOODS & SERVICES	(6) COMP. EDUCATION	(7) LANGUAGE INSTRUCTION	(8) MIXED SCHOOLS	(9) TECHNICAL EDUCATION	(10) TOTAL	(11) QUALIFICATIONS & EXPERIENCE
<u>MAN CATHOLIC SEPARATE SCHOOL BOARDS</u>										
USKASING										
Elementary	116.05	108.49	25.70	388.81	108.00	--	--	--	747.05	73.50
Secondary	211.88	230.11	--	497.95	68.00	--	--	9.62	1,017.56	--
ORA										
Elementary	--	171.01	--	416.79	180.00	--	--	--	767.80	84.52
Secondary	942.91	715.15	--	537.72	115.00	--	--	--	2,310.78	--
T										
Elementary	34.16	--	--	--	--	--	--	--	34.16	--
Secondary	164.74	174.84	45.76	15.88	--	10.27	--	--	411.49	--
CLAND LAKE										
Elementary	--	--	--	--	--	--	--	--	--	--
Secondary	--	--	--	--	--	--	--	--	--	--
CLAND/TIMISKAMING										
Elementary	99.64	81.49	--	333.16	71.00	--	--	--	585.29	30.00
Secondary	210.23	281.36	--	380.23	45.00	--	--	--	916.82	123.71
HEHEAD										
Elementary	--	--	8.43	213.61	108.00	23.60	--	--	353.64	169.17
Secondary	--	132.47	30.52	278.88	68.00	35.83	48.14	--	593.84	--
IBTON										
Elementary	4.78	--	5.57	--	--	--	--	--	10.35	82.30
Secondary	84.61	143.29	33.72	11.89	--	--	--	--	273.51	9.29
ARK-LEEDS GRENVILLE										
Elementary	61.47	30.63	12.55	11.32	32.00	--	--	--	147.97	--
Secondary	508.10	239.26	--	30.00	18.00	--	--	--	795.36	--
COLN										
Elementary	--	--	2.39	--	71.00	--	--	--	73.39	105.84
Secondary	--	97.38	22.71	--	45.00	--	32.93	--	198.02	52.67
DON-MIDDLESEX										
Elementary	6.94	--	2.25	--	56.00	3.79	--	--	68.98	--
Secondary	24.71	8.44	12.95	--	35.00	22.26	--	--	103.36	--
RO SEPARATE										
Elementary	--	--	--	--	144.00	110.28	--	--	254.28	45.69
Secondary	7.23	--	1.74	--	92.00	76.96	--	--	177.93	--
HIPICOTEN										
Elementary	149.86	238.65	153.13	396.48	108.00	--	--	--	1,046.12	23.67
Secondary	--	--	--	--	--	--	--	--	--	--
SSING										
Elementary	87.60	--	--	153.82	71.00	--	--	--	312.42	126.11
Secondary	71.21	97.52	--	195.37	45.00	--	--	--	409.10	120.59
TH OF SUPERIOR										
Elementary	749.60	166.83	51.19	421.93	108.00	--	--	--	1,497.55	--
Secondary	--	--	--	--	--	--	--	--	--	--
TH SHORE										
Elementary	81.63	103.72	--	313.47	108.00	--	--	--	606.82	96.10
Secondary	--	--	--	--	--	--	--	--	--	--
AWA										
Elementary	--	--	--	--	108.00	50.33	--	--	158.33	--
Secondary	--	104.09	--	--	68.00	130.03	--	--	302.12	--
ORD										
Elementary	120.48	100.91	24.44	--	--	--	--	--	245.83	--
Secondary	470.78	304.44	163.39	29.47	--	--	--	--	968.08	90.47
RBOROUGH VICTORIA										
THUMBERLAND & NEWCASTLE										
Elementary	13.97	--	--	3.65	--	--	--	--	17.62	--
Secondary	194.33	131.09	--	24.05	--	--	--	--	349.47	--
COTT & RUSSELL -- ENGLISH										
Elementary	80.29	200.22	--	19.92	71.00	--	--	--	371.43	--
Secondary	1,473.43	1,599.42	--	30.00	45.00	--	--	13.71	3,161.56	--
CREW										
Elementary	126.36	13.46	--	12.48	71.00	--	--	--	223.30	65.48
Secondary	434.13	203.12	60.30	30.00	45.00	--	--	--	772.55	82.37

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(1)	(2) SMALL SCHOOLS	(3) SMALL BOARD	(4) SMALL SECTIONS	(5) GOODS & SERVICES	(6) COMP. EDUCATION	(7) LANGUAGE INSTRUCTION	(8) MIXED SCHOOLS	(9) TECHNICAL EDUCATION	(10) TOTAL	(11) QUALIFICATIONS & EXPERIENCE
<u>ROMAN CATHOLIC SEPARATE SCHOOL BOARDS</u>										
SAULT STE MARIE										
Elementary	--	8.91	--	253.97	108.00	--	--	--	370.88	225.39
Secondary	164.00	133.02	30.67	322.17	68.00	--	--	--	717.86	274.51
SIMCOE										
Elementary	40.98	--	--	--	--	--	--	--	40.98	--
Secondary	219.55	71.18	18.76	18.11	--	--	--	--	327.60	--
STORMONT DUNDAS GLENGARRY										
Elementary	61.57	--	--	--	71.00	--	--	--	132.57	--
Secondary	65.58	118.47	--	10.30	45.00	--	--	--	239.35	--
SUDBURY										
Elementary	43.13	--	--	153.82	108.00	--	--	--	304.95	68.01
Secondary	--	20.43	--	195.37	68.00	--	--	--	283.80	77.80
TIMISKAMING										
Elementary	--	--	--	--	--	--	--	--	--	--
Secondary	--	--	--	--	--	--	--	--	--	--
TIMMINS										
Elementary	4.73	34.98	--	280.84	108.00	--	--	--	428.55	41.65
Secondary	93.95	142.59	7.90	356.71	68.00	--	--	72.44	741.59	--
WATERLOO										
Elementary	8.17	--	0.74	--	71.00	41.28	--	--	121.19	--
Secondary	--	--	--	--	45.00	80.30	--	--	125.30	--
WELLAND										
Elementary	17.77	--	--	--	71.00	--	--	--	88.77	148.07
Secondary	--	51.98	--	--	45.00	3.46	--	--	100.44	--
WELLINGTON										
Elementary	15.70	19.75	11.56	--	--	--	--	--	47.01	--
Secondary	--	145.70	--	8.53	--	--	--	--	154.23	--
WINDSOR										
Elementary	--	--	--	--	144.00	8.61	--	--	152.61	256.91
Secondary	24.89	--	11.52	--	92.00	10.10	--	--	138.51	11.55
YORK										
Elementary	--	--	--	--	--	77.92	--	--	77.92	--
Secondary	--	--	5.26	--	--	11.23	10.05	--	26.54	--
<u>OTTAWA-CARLETON FRENCH LANGUAGE SCHOOL BOARD</u>										
PUBLIC SECTOR										
Elementary	--	86.72	--	--	53.00	--	--	--	139.72	--
Secondary	--	96.85	--	--	34.00	12.34	--	--	143.19	123.00
ROMAN CATHOLIC SECTOR										
Elementary	--	--	5.02	--	53.00	--	--	--	58.02	93.32
Secondary	--	63.03	--	--	34.00	--	--	--	97.03	45.05
PRESCOTT-RUSSELL FRENCH										
Elementary	60.14	--	--	--	71.00	--	--	--	131.14	--
Secondary	--	77.42	--	--	45.00	--	--	--	122.42	90.46

TABLE 3
TRANSPORTATION

(1)	(2) 1993 PER PUPIL AMOUNT
<u>BOARDS OF EDUCATION</u>	
ATIKOKAN	
Elementary	464.60
Secondary	471.55
BRANT	
Elementary	132.77
Secondary	157.05
BRUCE	
Elementary	288.93
Secondary	327.64
CARLETON	
Elementary	139.88
Secondary	168.85
CENTRAL ALGOMA	
Elementary	371.84
Secondary	402.96
CHAPLEAU	
Elementary	457.41
Secondary	477.73
COCHRANE IROQUOIS FALLS	
Elementary	455.22
Secondary	515.00
DRYDEN	
Elementary	345.82
Secondary	381.96
DUFFERIN	
Elementary	238.98
Secondary	277.61
DURHAM	
Elementary	91.82
Secondary	119.31
EAST PARRY SOUND	
Elementary	392.35
Secondary	442.47
ELGIN	
Elementary	212.24
Secondary	246.64
ESPANOLA	
Elementary	376.53
Secondary	385.09
ESSEX	
Elementary	193.45
Secondary	218.55
FORT FRANCES-RAINY RIVER	
Elementary	413.12
Secondary	435.90
FRONTENAC COUNTY	
Elementary	249.14
Secondary	270.01
GERALTON	
Elementary	394.71
Secondary	429.33
GREY	
Elementary	272.98
Secondary	310.33

TABLE 3
TRANSPORTATION

(1)	(2) 1993 PER PUPIL AMOUNT
<u>BOARDS OF EDUCATION</u>	
HALDIMAND	
Elementary	247.60
Secondary	282.23
HALIBURTON	
Elementary	419.13
Secondary	489.37
HALTON	
Elementary	67.19
Secondary	75.82
HAMILTON	
Elementary	10.00
Secondary	16.73
HASTINGS	
Elementary	282.15
Secondary	317.76
HEARST	
Elementary	515.00
Secondary	515.00
HORNEPAYNE	
Elementary	349.62
Secondary	382.78
HURON	
Elementary	285.06
Secondary	323.40
KAPUSKASING	
Elementary	487.51
Secondary	513.47
KENORA	
Elementary	304.10
Secondary	325.77
KENT	
Elementary	226.33
Secondary	258.11
KIRKLAND LAKE	
Elementary	418.63
Secondary	443.64
LAKE SUPERIOR	
Elementary	411.97
Secondary	443.64
LAKEHEAD	
Elementary	275.24
Secondary	310.51
LAMBTON	
Elementary	223.90
Secondary	251.11
LANARK	
Elementary	279.29
Secondary	319.31
LEEDS & GRENVILLE	
Elementary	258.45
Secondary	291.78
LENNOX & ADDINGTON	
Elementary	301.08
Secondary	339.85

TABLE 3
TRANSPORTATION

(1)	(2) 1993 PER PUPIL AMOUNT
<u>BOARDS OF EDUCATION</u>	
LINCOLN	
Elementary	93.71
Secondary	105.66
LONDON	
Elementary	12.83
Secondary	11.96
MANITOULIN	
Elementary	409.91
Secondary	467.51
METRO TORONTO	
Elementary	11.82
Secondary	11.43
MICHIPICOTEN	
Elementary	411.63
Secondary	450.27
MIDDLESEX	
Elementary	263.66
Secondary	303.35
MUSKOKA	
Elementary	310.82
Secondary	352.99
NIAGARA SOUTH	
Elementary	127.05
Secondary	145.57
NIPIGON-RED ROCK	
Elementary	388.08
Secondary	411.96
NIPISSING	
Elementary	339.99
Secondary	369.57
NORFOLK	
Elementary	243.04
Secondary	272.43
NORTH SHORE	
Elementary	366.78
Secondary	394.38
NORTHUMBERLAND & NEWCASTLE	
Elementary	198.51
Secondary	232.67
OTTAWA	
Elementary	10.06
Secondary	10.00
OXFORD	
Elementary	203.14
Secondary	237.16
PEEL	
Elementary	21.47
Secondary	39.71
PERTH	
Elementary	237.23
Secondary	272.65
PETERBOROUGH	
Elementary	249.68
Secondary	286.19

TABLE 3
TRANSPORTATION

(1)	(2) 1993 PER PUPIL AMOUNT
<u>BOARDS OF EDUCATION</u>	
PRESCOTT & RUSSELL	
Elementary	345.47
Secondary	393.19
PRINCE EDWARD	
Elementary	265.78
Secondary	305.45
RED LAKE	
Elementary	389.17
Secondary	424.30
RENFREW	
Elementary	334.78
Secondary	378.02
SAULT STE MARIE	
Elementary	240.93
Secondary	263.14
SIMCOE	
Elementary	197.71
Secondary	224.97
STORMONT DUNDAS GLENGARRY	
Elementary	289.03
Secondary	312.02
SUDBURY	
Elementary	329.81
Secondary	370.03
TIMISKAMING	
Elementary	458.81
Secondary	491.29
TIMMINS	
Elementary	359.61
Secondary	373.73
VICTORIA	
Elementary	264.50
Secondary	311.22
WATERLOO	
Elementary	71.28
Secondary	93.03
WELLINGTON	
Elementary	191.87
Secondary	228.30
WENTWORTH	
Elementary	138.02
Secondary	160.68
WEST PARRY SOUND	
Elementary	424.84
Secondary	477.19
WINDSOR	
Elementary	10.00
Secondary	10.00
YORK REGION	
Elementary	71.42
Secondary	91.87

TABLE 3
TRANSPORTATION

(1)	(2) 1993 PER PUPIL AMOUNT
<u>ROMAN CATHOLIC SEPARATE SCHOOL BOARDS</u>	
BRANT	
Elementary	232.56
Secondary	269.45
BRUCE-GREY	
Elementary	411.42
Secondary	487.48
CARLETON	
Elementary	195.07
Secondary	241.88
CHAPLEAU, PANET & CAVERLY	
Elementary	431.22
Secondary	-
COCHRANE-IROQUOIS FALLS	
Elementary	480.72
Secondary	495.05
DRYDEN	
Elementary	448.08
Secondary	-
DUFFERIN-PEEL	
Elementary	115.28
Secondary	145.82
DURHAM	
Elementary	178.77
Secondary	235.29
ELGIN	
Elementary	351.85
Secondary	405.68
ESSEX	
Elementary	239.15
Secondary	273.44
FORT FRANCES RAINY RIVER	
Elementary	500.68
Secondary	-
FRONTENAC-LENNOX & ADDINGTON	
Elementary	384.12
Secondary	419.03
GERALDTON	
Elementary	448.79
Secondary	-
HALDIMAND-NORFOLK	
Elementary	341.56
Secondary	441.48
HALTON	
Elementary	148.56
Secondary	168.38
HAMILTON-WENTWORTH	
Elementary	126.18
Secondary	140.89
HASTINGS PRINCE EDWARD	
Elementary	395.21
Secondary	455.79
HEARST	
Elementary	411.50
Secondary	468.67

TABLE 3
TRANSPORTATION

(1)	(2) 1993 PER PUPIL AMOUNT
<u>ROMAN CATHOLIC SEPARATE SCHOOL BOARDS</u>	
HURON-PERTH	
Elementary	380.05
Secondary	452.70
KAPUSKASING	
Elementary	387.53
Secondary	408.16
KENORA	
Elementary	357.63
Secondary	474.88
KENT	
Elementary	303.01
Secondary	370.75
KIRKLAND LAKE - TIMISKAMING	
Elementary	502.94
Secondary	515.00
LAKEHEAD	
Elementary	328.01
Secondary	388.19
LAMBTON	
Elementary	294.36
Secondary	342.70
LANARK-LEEDS GRENVILLE	
Elementary	372.80
Secondary	463.86
LINCOLN	
Elementary	193.11
Secondary	207.45
LONDON-MIDDLESEX	
Elementary	248.67
Secondary	280.52
METRO SEPARATE	
Elementary	14.67
Secondary	13.37
MICHIPICOTEN	
Elementary	426.70
Secondary	-
NIPISSING	
Elementary	443.64
Secondary	492.09
NORTH OF SUPERIOR	
Elementary	494.62
Secondary	-
NORTH SHORE	
Elementary	453.41
Secondary	-
OTTAWA	
Elementary	10.00
Secondary	25.59
OXFORD	
Elementary	342.93
Secondary	404.77
PETERBOROUGH VICTORIA	
NORTHUMBERLAND & NEWCASTLE	
Elementary	344.40
Secondary	425.26

TABLE 3
TRANSPORTATION

(1)	(2) 1993 PER PUPIL AMOUNT
<u>ROMAN CATHOLIC SEPARATE SCHOOL BOARDS</u>	
PRESCOTT & RUSSELL-ENGLISH	
Elementary	422.84
Secondary	497.27
PRESCOTT & RUSSELL-FRENCH	
Elementary	234.25
Secondary	281.24
RENFREW	
Elementary	400.82
Secondary	467.52
SAULT STE MARIE	
Elementary	311.93
Secondary	332.90
SIMCOE	
Elementary	335.64
Secondary	379.33
STORMONT DUNDAS GLENGARRY	
Elementary	321.60
Secondary	370.57
SUDBURY	
Elementary	346.56
Secondary	382.01
TIMMINS	
Elementary	355.14
Secondary	412.10
WATERLOO	
Elementary	149.93
Secondary	173.81
WELLAND	
Elementary	171.18
Secondary	183.58
WELLINGTON	
Elementary	305.82
Secondary	339.80
WINDSOR	
Elementary	25.74
Secondary	16.70
YORK	
Elementary	118.43
Secondary	152.61
<u>OTTAWA-CARLETON FRENCH LANGUAGE SCHOOL BOARD</u>	
PUBLIC SECTOR	
Elementary	345.55
Secondary	360.19
SEPARATE SECTOR	
Elementary	229.74
Secondary	284.30

TABLE 4
SPECIAL ASSISTANCE FOR EN BLOC TRANSFER

<u>NAME OF BOARD</u>	<u>SPECIAL ASSISTANCE FOR EN BLOC TRANSFER</u>	
Column 1	Column 2	Column 3
	<u>Elementary School Purposes</u>	<u>Secondary School Purposes</u>
Essex County Board of Education		\$ 31,000
Hearst Board of Education		\$ 60,000
Prescott and Russell County Board of Education		\$100,000
Renfrew County Board of Education		\$ 29,920
Stormont, Dundas and Glengarry County Board of Education		\$140,000
Carleton Board of Education	\$ 11,360	\$ 38,080
Carleton Roman Catholic Separate School Board	\$118,270	
Ottawa Board of Education	\$ 19,360	\$ 42,120
Ottawa Roman Catholic Separate School Board	\$ 80,510	\$ 34,140
Conseil des écoles séparées catholiques de langue française de Prescott-Russell	\$ 52,800	\$ 27,200



Minister of Education and Training

Dated at Toronto
this 1st day of
March, 1993

Calculation of Fees for Pupils, 1993

Made under the Education Act
O. Reg /93

REGULATION MADE UNDER THE
EDUCATION ACT

CALCULATION OF FEES FOR PUPILS - 1993

1. In this Regulation,

"A.D.E." means average daily enrolment for 1993 calculated under Ontario Regulation 89/91 (Calculation of Average Daily Enrolment);

"current cost of operating", "elementary school pupil", "eligible sum for French as a first language", "eligible sum for French as a second language", "eligible sum for Native as a second language", "eligible sum for full-day kindergarten", "non-resident pupil", "O.E.", "P.A.C.", "R.O.E.", "resident-internal pupil" and "secondary school pupil" have the same meaning as in Ontario Regulation .../93 (General Legislative Grants) except that,

- (a) in respect of a board appointed under section 68 of the Act, "current cost of operating" does not include current expenditure for furniture and equipment and for debt charges, and
- (b) if a board has entered into an agreement under subsection 188(3) of the Act that provides for a payment by the Crown in right of Canada to provide classroom accommodation for a specified number of pupils, the P.A.C. for each such pupil shall be zero;

"high cost program" means,

- (a) a special education program, other than a program provided in the board's school in lieu of an education program provided by a provincial school for the blind and the deaf or other similar program for which a general legislative grant is payable, or
- (b) a program that includes technological studies that qualify for one or more credits toward the secondary school graduation diploma or Ontario secondary school diploma;

"technological studies" means the courses developed from curriculum guidelines that are issued by the Minister for the intermediate division and senior division and listed under the heading "Technological Studies" in the circular entitled "Ontario Schools Intermediate and Senior Divisions Program and Diploma Requirements" issued by the Minister.

2.-(1) This Regulation applies to fees for pupils in respect of the year 1993.

(2) The fees under this Regulation shall be calculated separately for elementary school purposes and for secondary school purposes.

Fees Charged To Boards

3.-(1) Except as provided in section 4, the fee in respect of a pupil whose fee is receivable from another board, from Canada or from a band, council of a band or education authority authorized by the Crown in right of Canada to provide education for Indians or for a pupil to whom subsection 49(6) of the Act applies, shall be calculated by,

- (a) subtracting from the current cost of operating of the board that provides the instruction, the grants payable to the board in respect of the eligible sum for French as a first language, the eligible sum for French as a second language, the eligible sum for Native as a second language, the eligible sum for full-day kindergarten, and the reduction in class-size in grades 1 and 2 as determined under section 21 of Ontario Regulation .../93 (General Legislative Grants) and dividing the difference so obtained by the sum of the average daily enrolment that is,
 - (i) calculated under section 2 of Ontario Regulation 89/91 (Calculation of Average Daily Enrolment) in respect of resident-internal and non-resident pupils of the board, and

(ii) calculated under section 3 of Ontario Regulation 89/91 (Calculation of Average Daily Enrolment) in respect of resident-internal and non-resident pupils of the board enrolled in summer schools established by the board in a course of study acceptable to the Minister that the board is authorized or required to provide in its day school program in grades 1 to 8; and

(b) multiplying the A.D.E. of the pupil to whom subsection 49(6) of the Act applies or the A.D.E. of the pupil whose fee is receivable from another board, from Canada or from a band, council of a band or education authority, as the case may be, by the sum of,

(i) the amount determined under clause (a), and

(ii) the P.A.C. for such pupil.

(2) Subclause (1)(b)(ii) does not apply to a board that is appointed under section 68 of the Act.

(3) The fee in respect of a pupil referred to in subsection (1) who is enrolled in a Native language program and whose fee is receivable from Canada or from a band, council of a band or education authority authorized by the Crown in right of Canada to provide education for Indians may be increased by an amount equal to the portion of the eligible sum for Native as a second language that would be generated for such pupil if the pupil were a resident pupil of the board.

(4) The fee in respect of a pupil referred to in subsection (1) who is enrolled in a high cost program may be increased by multiplying the fee by a factor agreed upon by the board and party from whom the fees are receivable when,

(a) the ratio of the A.D.E. of such pupils registered in a high cost program for whom fees are receivable by the board from such party to the A.D.E. of pupils enrolled in such high cost program conducted by the board,

is greater than,

(b) the ratio of the A.D.E. of such pupils for whom fees are receivable by the board from such party to the A.D.E. of pupils enrolled in schools operated by the board.

(5) If under this section the board that provides the instruction and the other board or party concerned cannot agree upon a factor, the factor shall be determined by three arbitrators.

(6) If the fee is in respect of a pupil for whom the Minister pays the cost of education, the three arbitrators shall be,

- (a) one arbitrator appointed by the board that provides the instruction;
- (b) one arbitrator appointed by the Minister; and
- (c) one arbitrator appointed by the arbitrators appointed under clauses (a) and (b).

(7) In all cases other than a case to which subsection (6) applies, the three arbitrators shall be,

- (a) one arbitrator appointed by the board that provides the instruction;
- (b) one arbitrator appointed by the board from which or the party from whom the fee is receivable; and
- (c) one arbitrator appointed by the arbitrators appointed under clauses (a) and (b).

(8) The decision of the arbitrators or a majority of them is final and binding upon the board that provides the instruction and the other board or party concerned.

Fees Paid To Section 68 Hospital Boards

4. The fee in respect of a pupil enrolled in a school operated by a board that is appointed under section 68 of the Act in a centre for the treatment of cerebral palsy, a crippled children's treatment centre, a hospital or a sanatorium shall be calculated by,

- (a) adding to the current cost of operating of the board that provides the instruction, the portion approved by the Minister for grant purposes of the expenditure for such year for the transportation of pupils and deducting from the total thereof the general legislative grants payable to the board for such year, except a grant that is equal to the cost of education;

- (b) dividing the amount determined under clause (a) by the sum of the days on which each pupil is enrolled at the school; and
- (c) multiplying the amount determined under clause (b) by the number of days for which the pupil whose fee is being calculated is enrolled at the school.

Fees Charged To Parents Residing in Ontario

5.-(1) The fee charged by a board in respect of a pupil whose parent or guardian is resident in Ontario, other than a pupil whose fee is receivable from another board, from Canada or from a band, council of a band or education authority authorized by the Crown in right of Canada to provide education for Indians, shall not exceed the fee referred to in subsection (3) or (4), as the case requires.

(2) Subsection (1) does not apply to a board that is appointed under section 68 of the Act.

(3) The fee in respect of one or more pupils who reside with their parent or guardian in a school section, separate school zone or secondary school district on land that is exempt from taxation for school purposes shall not exceed,

- (a) \$74 for each month such pupil or pupils are enrolled in an elementary school operated by the board; and
- (b) \$74 for each month such pupil or pupils are enrolled in a secondary school operated by the board.

(4) In the case of a pupil who is qualified to be a resident pupil of a school section, separate school zone or secondary school district, the fee in respect of the pupil shall not exceed, for each month the pupil is enrolled, the greater of,

- (a) \$74; and
 - (b) one-tenth of the sum of,
 - (i) the quotient obtained by dividing,
 - (A) the board's estimate of the excess of its O.E. for the year over its R.O.E.,
- by,

(B) the A.D.E. of the board for the year that is in respect of resident-internal and resident-external pupils of the board, and

(ii) the P.A.C.

(5) If a pupil is enrolled in a high cost program, the amount calculated under subsection (4) may be increased by an amount that does not exceed the additional cost to the board of providing the high cost program to the pupil.

Fees Charged to Parents Not Residing in Ontario

6.-(1) The fee in respect of a pupil whose parent or guardian does not reside in Ontario shall be such fee as the board providing the instruction to the pupil may determine and, except as is provided in subsection (3), shall not exceed the product obtained by multiplying one-tenth of the sum of the quotient determined under clause 3(1)(a) and the P.A.C. for the pupil by the number of months during which the pupil is enrolled in such year in a school operated by the board.

(2) Subsection (1) does not apply to a pupil to whom subsection 49(6) of the Act applies.

(3) The fee in respect of a pupil referred to in subsection (1) who is enrolled in a high cost program shall be increased by an amount that does not exceed the additional cost to the board of providing the high cost program to the pupil.

Fees For Programs In Facilities

7.-(1) The fee charged by a board in respect of a pupil who is not qualified to be a resident pupil of the board and for whom an educational program is provided in a hospital or treatment centre shall be such fee as may be agreed upon between the board that provides the program and,

- (a) the board of which the pupil is qualified to be a resident pupil; or
- (b) if the pupil is not qualified to be a resident pupil of a board, the parent or guardian of the pupil.

(2) Subsection (1) does not apply to a board that provides the educational program if the board,

- (a) is appointed under section 68 of the Act; or
- (b) receives a grant under section 27 of Ontario Regulation .../93 (General Legislative Grants) with respect to that educational program.



Minister of Education and Training

Dated at Toronto,
this 1st day of
March, 1993.

Apportionment 1993 Requisitions

Made under the Education Act
O. Reg /93

REGULATION MADE UNDER THE
EDUCATION ACT

APPORTIONMENT 1993 REQUISITIONS

1.-(1) In this Regulation,

"apportionable sum required by a divisional board for elementary school purposes for 1993" means the excess of the total estimated expenditure of the board for elementary school purposes for 1993 exclusive of,

- (a) allowances and provisions for differences between the sum that the board requisitioned and the sum that the board ought to have requisitioned in a previous year for elementary school purposes from a local municipality in the school division, and
- (b) the portion charged to elementary school purposes of any expenditures incurred by the board in performing the duties of a municipal council,

over the sum of the estimated revenues of the board for elementary school purposes for 1993 from sources other than local taxation and the amount in the reserve established under subsection 237(2) of the Act for elementary school purposes;

"apportionable sum required by a divisional board for secondary school purposes for 1993" means the excess of the total estimated expenditure of the board for secondary school purposes for 1993 exclusive of,

- (a) allowances and provisions for differences between the sum that the board requisitioned and the sum that the board ought to have requisitioned in a previous year for secondary school purposes from a local municipality in the school division, and
- (b) the portion charged to secondary school purposes of any expenditures incurred by the board in performing the duties of a municipal council,

over the sum of the estimated revenue of the board for secondary school purposes for 1993 from sources other than local taxation and the amount in the reserve established under subsection 237(2) of the Act for secondary school purposes;

"A.E.F for apportionment purposes for 1993" for a municipality or locality, means the assessment equalization factor provided by the Minister for 1993;

"assessment", has the same meaning as in Ontario Regulation .../93 (General Legislative Grants);

"equalized assessment for a municipality or locality" means the quotient obtained by dividing the product of 100 and the assessment for the municipality or locality by the A.E.F. for apportionment purposes for 1993 for the municipality or locality;

"local taxation" means taxes levied by a municipality or a board for elementary or secondary school purposes as the case may be, exclusive of taxes paid over under section 35 of the Assessment Act and taxes levied under section 159 of the Municipal Act;

"payment in lieu of taxes for 1993" means, in respect of a municipality, the sum of the amounts payable by the municipality to the board for 1993 for elementary school purposes or for secondary school purposes, as the case may be, under subsection 7(10) of the Housing Development Act, under subsection 445(4) of the Municipal Act, under subsection 52(9) of the Power Corporation Act and under section 2 of the Municipal and School Board Payments Adjustment Act.

(2) Clause (a) of the definition "apportionable sum required by a divisional board for elementary school purposes for 1993" and clause (a) of the definition "apportionable sum required by a divisional board for secondary school purposes for 1993", do not apply in the case of a divisional board or a secondary school board if the area of jurisdiction of the board comprises an area where an assessment update has been carried out under subsection 371(2) of the Municipal Act, subsection 135.3(1) of the Regional Municipalities Act, subsection 84.13(1) of the County of Oxford Act or subsection 81(1) of the District Municipality of Muskoka Act.

2.-(1) The apportionable sum required by a divisional board for elementary school purposes for 1993 shall be apportioned among the municipalities and localities in the school division in

the ratio, correct to five places of decimals, of the equalized assessment for such municipalities or localities for elementary school purposes to the total equalized assessment of the municipalities and localities for elementary school purposes in the school division.

(2) The amount apportioned to a municipality or locality by a divisional board for elementary school purposes for 1993 shall be the sum of the following amounts adjusted where required under section 237 or subsection 247(2) or (3) of the Act:

1. The amount apportioned under subsection (1) to the municipality or locality.
2. Expenditures applicable to the locality that are incurred for 1993 by the divisional board in performing the duties of a municipal council and that are charged to elementary school purposes.
3. The payment in lieu of taxes for 1993 in respect of the municipality for elementary school purposes.
4. The amount of the tax levied under subsections 159(12) and (13) of the Municipal Act allocated or paid by the municipality to the divisional board for 1993 for elementary school purposes.

3.-(1) The apportionable sum required by a divisional board for secondary school purposes for 1993 shall be apportioned among the municipalities and localities in the school division in the ratio, correct to five places of decimals, of the equalized assessment for such municipalities or localities for secondary school purposes to the total equalized assessment of the municipalities and localities for secondary school purposes in the school division.

(2) The amount apportioned to a municipality or locality by a divisional board for secondary school purposes for 1993 shall be the sum of the following amounts adjusted where required under section 237 or subsection 247(2) or (3) of the Act:

1. The amount apportioned under subsection (1) to the municipality or locality.
2. Expenditures applicable to the locality that are incurred for 1993 by the divisional board in performing the duties of a municipal council and that are charged to secondary school purposes.

3. The payment in lieu of taxes for 1993 in respect of the municipality for secondary school purposes.
4. The amount of the tax levied under subsections 159(12) and (13) of the Municipal Act allocated or paid by the municipality to the divisional board for 1993 for secondary school purposes.

4.-(1) If the adjustments required under section 247 of the Act are in respect of a part or parts of a municipality or locality, the divisional board shall provide with its requisition sufficient information in respect of the adjustments to enable the amount required for elementary or secondary school purposes, as the case may be, in respect of the part or parts of the municipality or locality to be determined.

(2) If for the purpose of a levy in 1993 a municipality is required under any Act to apportion the amount to be raised for municipal purposes among two or more defined areas within the municipality, the amounts requisitioned on the municipality in 1993 by a divisional board for elementary or secondary school purposes, as the case may be, exclusive of payments in lieu of taxes, taxes levied under subsections 159(12) and (13) of the Municipal Act allocated or paid by the municipality to the divisional board, and adjustments required under section 247 of the Education Act shall, for the purpose of the levy in 1993, be apportioned by the municipality among such defined areas in the ratio correct to five places of decimals of the equalized assessments for the defined areas for elementary or secondary school purposes, as the case may be, to the total equalized assessment of the municipality.

(3) For the purposes of subsection (2), the equalized assessment for the defined area shall be deemed to be the sum of,

- (a) the residential and farm assessment within the defined area upon which taxes are levied; and
- (b) the quotient obtained by dividing by .85, the commercial assessment upon which taxes are levied, included in the last revised assessment roll for such defined area used for taxation purposes in 1993, equalized by using the 1979 assessment equalization factors set out in Schedule B to Ontario Regulation 108/79.

(4) Subsection (2) does not apply to a municipality if there has been an assessment update of all real property in the municipality.

5.-(1) Subject to subsection (2), this Regulation applies with necessary modifications to separate school boards referred to in sections 241 and 242 of the Act.

(2) Paragraph 3 of subsection 2(2) and paragraph 3 of subsection 3(2) do not apply to an apportionment by a divisional board or by a separate school board to a municipality situated in the County of Oxford, The District Municipality of Muskoka, or in an area where an assessment update has been carried out under subsection 371(2) of the Municipal Act or subsection 135.3(1) of the Regional Municipalities Act.

Calculation of Average Daily Enrolment

Made under the Education Act
O. Reg 89/91

REGULATION MADE UNDER THE
EDUCATION ACT

CALCULATION OF AVERAGE DAILY ENROLMENT

1. In this Regulation,

"cycle" means the number of school days for which a schedule of classes in a school continues before the schedule is repeated;

"full-time pupil" means a pupil who,

- (a) is enrolled in day school other than in junior kindergarten or kindergarten; and
- (b) in respect of a cycle, is registered for classroom instruction for an average of 151 minutes or more per school day;

"half-time pupil" means a pupil who,

- (a) is enrolled in junior kindergarten or kindergarten; and
- (b) in respect of a cycle, is registered for classroom instruction for an average of at least 150 minutes per school day;

"independent study course" means a credit course that is provided to a pupil other than a full-time pupil in whole or, at the option of a board, in part through a non-classroom instructional mode of delivery;

"part-time pupil" means a pupil who is enrolled in day school and is neither a full-time nor a half-time pupil.

2. Day school average daily enrolment for a board for a year is the sum of,

- (a) the product of 0.3 and the sum of,

- (i) the number of full-time pupils enrolled on the last school day in January and 0.5 times the number of half-time pupils enrolled on that day,
 - (ii) the quotient obtained by determining, for each part-time pupil enrolled on the last school day in January, the number of minutes for which each pupil is registered for classroom instruction in the cycle that includes that day in a course other than an independent study course and dividing the sum of numbers so determined by the product of 300 and the number of days in the cycle,
 - (iii) the number of full-time pupils enrolled on the last school day in April and 0.5 times the number of half-time pupils enrolled on that day, and
 - (iv) the quotient obtained by determining, for each part-time pupil enrolled on the last school day in April, the number of minutes for which each pupil is registered for classroom instruction in the cycle that includes that day in a course other than an independent study course and dividing the sum of the numbers so determined by the product of 300 and the number of days in the cycle;
- (b) the product of 0.4 and the sum of,
- (i) the number of full-time pupils enrolled on the last school day in September and 0.5 times the number of half-time pupils enrolled on that day, and
 - (ii) the quotient obtained by determining, for each part-time pupil enrolled on the last school day in September, the number of minutes for which each such pupil is registered for classroom instruction in the cycle that includes that day in a course other than an independent study course and dividing the sum of the numbers so determined by the product of 300 and the number of days in the cycle; and
- (c) an amount in respect of each pupil who is enrolled in an independent study course that meets the

criteria established by the Minister for inclusion in the determination of day school enrolment, calculated as follows:

$$\frac{A}{7.5} \times B$$

where,

A = the number of credits or the portion of a credit that may be earned by the pupil upon successful completion of the course,

B = the decimal fraction representing the portion of the total quantity of work required for completion of the course that is completed by the pupil during the periods from January 1 to June 30 and September 1 to December 31 in a year.

3. Continuing education average daily enrolment for a board for a year is the sum of,

- (a) an amount in respect of each pupil enrolled in a continuing education class or course established by the board, other than an independent study course, calculated as follows:

$$\frac{A \times B}{300 \times C}$$

where,

A = the number of sessions for which the pupil is enrolled,

B = the number of minutes in each session,

C = the number of school days in the year; and

- (b) an amount in respect of each pupil who is enrolled in an independent study course that does not meet the criteria established by the Minister for inclusion in the determination of day school enrolment, calculated as follows:

$$A \times .1134 \times B$$

where,

A = the number of credits or the portion of a credit which may be earned by the pupil upon successful completion of the course,

B = the decimal fraction representing the portion of the total quantity of work required for completion of the course that is completed by the pupil during the year.

4. This Regulation applies in respect of the year 1991 and succeeding years.

5.-(1) Regulation 256 of Revised Regulations of Ontario, 1980 and Ontario Regulations 127/85 and 113/86 are revoked.

(2) Despite the revocation of Ontario Regulation 127/85, that Regulation continues to apply in respect of the years 1985 to 1990.



Minister of Education

Dated at Toronto,
this 21st day of
February, 1991.

Conditions for Extended Funding

Made under the Education Act
O. Reg 102/87

REGULATION MADE UNDER THE
EDUCATION ACT

CONDITIONS FOR EXTENDED FUNDING

1. In this Regulation,

"implementation plan" means the plan formulated and filed with the Planning and Implementation Commission under subsection 136t(1) of the Act* for the school year referred to in the plan and in respect of which the board has been given notice;

"notice" means notice of the Minister that the Roman Catholic school board is eligible to share in the legislative grants for secondary school purposes,

- (a) for the school year set out in the notice, and
- (b) in respect of the method and location, if any, set out in the notice, for the provision of instruction in the grade or grades set out in the notice.

2. The following conditions are prescribed for the purposes of subsection 136e(2) of the Act*:

- 1. The Roman Catholic school board shall undertake in accordance with its implementation plan to provide in its schools or pursuant to an agreement with another board the grade or grades set out in the implementation plan.
- 2. The Roman Catholic school board shall meet the criteria set out in subsection 136v(2) of the Act* with respect to the provision of the grade or grades set out in its implementation plan.

* The Act referred in this Regulation is the Education Act, RSO 1980, Chapter 129.

